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HONOLULU, H. I. FRIDAY, APRIL 10, 1896.—SEMI-WEEKLY.

WHOLE NO. 1749.

Hawaiian Gazette.

SEMI-WEEKLY.

ISSUED TUESDAYS AND FRIDAYS

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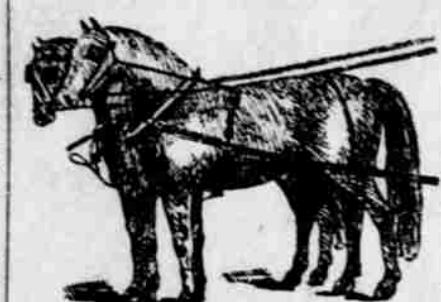
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(P. C. Advertiser, January 10, 1896.)

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THE BOERS ARE ARMING

Late News From the Old World.

TROUBLE IN AFRICA.

President Kruger Still in Pretoria. Alliance With Orange Free State. The Head of the Red Cross-Anglo-Italian Alliance—Matabeleland.

LONDON, March 27.—A Pretoria dispatch to the Times says: "The situation is serious. President Kruger has concluded a new offensive and defensive alliance with the Orange Free State. President Steyn of the Orange Free State and the executive council strongly advise President Kruger not to go to England. The Transvaal wants its independence guaranteed by England in connection with the other powers."

"The Boers are arming in the Orange Free State and in Cape Colony."

"The large influx of Germans has been drafted into the police and the artillery."

"Dr. W. J. Leyds, Secretary of State of the Transvaal, who has been here for some time, has used the secret service money largely to encourage immigration from Germany."

"The Free State and Afrikanerbund have offered to support the Boers."

An editorial in the Times, commenting on the gravity of the foregoing facts, says: "Which facts emanate from a trustworthy private source. If these are true it indicates a powerful coalition against England. The arming of the Boers can have but one end—England, however, will do nothing by way of guarantee or otherwise to give any other power the right to interfere with the South African Republic."

TROUBLE IN MATABELELAND.

Son of Lobengula Attempts to Gain Lost Power.

CAPETOWN, March 28.—Latest advices from Bulawayo state that the son of the late King of Lobengula, who was banished from Matabeleland last year, has returned and placed himself at the head of the insurgent Matabeles. The latter have in some manner obtained possession of many rifles and a stock of ammunition, which, although not believed to be large, is sufficient to enable the natives to make a very much more effective fight than they did two years ago. Dispatches have been received from Bulawayo during the day asking that more arms and ammunition be hurried forward, as, though there are plenty of volunteers, there are not sufficient weapons to arm them. Scouts who have returned to Salisbury and Bulawayo report that the natives are gathering in large bodies at different parts, and are herding together all the cattle available. They are being excited by the medicine men, and a strong force will have to be employed to restore order.

Men are arming for the defence and for active operations against the rebels. Mr. Cecil Rhodes is expected to arrive at Uwayo today, and will assume control of the repressive measures. Business throughout Matabeleland is completely paralyzed and will remain so until the revolution is crushed. Reinforcements of mounted police are being drafted to Bulawayo and Salisbury, and additional Maxim guns are being forwarded to both points.

General Weyler is nearly distracted between the failure of military operations on one hand and the horrors being committed on the other. The report is insisted on that he will soon resign or be recalled. It is admitted on all sides that Weyler has proved a failure. The way matters are going recently has produced a great increase in the insurgent ranks, and the Cubans are much encouraged.

KILLED THEIR OWN MEN.

Spanish Columns Open Fire on Each Other by Mistake.

HAVANA, March 24.—Another terrible mistake, attended with loss of life and many soldiers being wounded, has taken place. In some manner unexplained two columns of Spanish troops opened fire upon each other at midday. According to the few details received here, a column of troops commanded by Gen. Godoy and Col. Holguan, at Santa Rosa plantation, near Esperanza, province of Santa Clara, mutually mistook each other for insurgents, owing to the thickness of the sugar cane. Each detachment opened fire upon the other, and for ten minutes shots were exchanged, resulting in the killing of seventeen soldiers, among them being Lieutenant Colonel Nuen

Minister Smith—The power of the Board of Health to decide upon what is a menace to the public health is a right recognized throughout the world. The same right is given in other departments. If there happens to be a fire and by blowing up my buildings the destruction can be stopped, the Chief of the Fire Department has a perfect right to do it without consulting me; he does not have to run around to the courts to find out whether it is right to do it. If I have a dog that goes mad and proceeds to bite people the policeman who sees it has a perfect right to kill it without notifying me of his intention, or giving me a right to fight any proposed action in the courts.

Rep. Robertson—The Government would have to pay damages, though.

Minister Smith (continuing)—That is another matter. If the condemnation proceedings are to be taken from one court to another, it would be six months before a decision could be had.

Rep. Robertson—I don't want to be understood as opposing any bill that will provide for the protection of public health. The Board of Health has that power and will continue to hold it. But I don't want to show me any constitutionality in an Act that is not reviewable by a court. Minister Smith's remarks about burning buildings and mad dogs have nothing to do with this bill. There is no provision here for a review by the Executive Council; it simply gives the Board of Health the undeniable right to condemn property and I ask to be shown such a condition of affairs in any civilized country.

Minister Smith—I think Rep. Robertson is getting a little mixed. We must have a law that will give arbitrary laws in dealing with such matters, to some body in the Government.

Rep. Robertson—I do not object to that, but you provide here that the decision of the Board of Health shall be final. I contend that a decision that is not reviewable by a court is unconstitutional.

A general discussion on the advisability of having the committee change the wording of the Act, so that the law while being effective would not confer such arbitrary powers on any body, resulted in the bill being referred back to the committee.

On motion to adjourn, Minister Smith requested that it be until today, as there would be a meeting of the Executive Council that would occupy all the afternoon. Adjourned.

Thirty-ninth Day. WEDNESDAY, April 8.

After the opening ceremonies of the Senate, Senator Brown presented a petition signed by twenty-seven physicians against a physicians' license. Senator Lyman reported the Registration Act, Ensign bill, Judiciary bill and Senate Bill No. 14, referring to contested elections, placed before the President.

The special committee to which was referred the petition of H. Hackfeld & Co., and the Kahuku plantation, for refunding the import tax on certain machinery, reported that after consulting the Executive and Collector-General, they could not recommend granting the favor. To refund would establish a dangerous precedent, and there was no telling how far it might extend. The report was adopted and the petition laid on the table.

Senator McCandless presented a report on taxation from a special committee.

After reading the report Senator McCandless offered a resolution to allow the press free access to the data from the tax office, which the committee had in its possession. This resolution was adopted.

The kerosene oil bill passed the second reading and was made the special order for third reading on Friday.

On motion of Senator Brown the Internal Tax bill was taken up for second reading and considered item by item.

The first section, naming the usual taxation divisions, passed without discussion. Section 2 passed, placing the time of assessment on sugar crops at January 1st; on rice crops, May 1st. The poll tax was fixed at \$1; school tax, \$2; and road tax, \$2. The road tax is payable by all male citizens between the ages of 17 and 50. Senator Hocking asked for an amendment by which male citizens might work out their school and road tax by labor on the roads at 50 cents a day. Minister Damon and Senator McCandless favored the proposition. On motion of Senator Baldwin Section 5 was referred back to the committee for investigation. Other sections levying a \$2 tax on drays and carts, \$5 on carriages, wagonettes, etc., \$1 on male dogs, and \$3 on female, passed as read.

Section 14, defining real property, passed. Section 15, defining personal property, gave rise to a lively discussion by Senator Hocking offering an amendment to tax book accounts. The amendment was lost, the Section passed, and on motion of Senator Brown the Senate adjourned.

House of Representatives.
Minister King announced signing by the President of the bill defining the proportions of the national ensign. Minister King asked for and was granted further time to prepare an-

swers to the questions of Rep. Richards regarding the position of the Government on the matter of the electric lighting of the city.

A letter from the Senate announced passage in third reading of House Bill No. 7, relating to registration; also, concurrence of Senate in Senate Bill No. 17, relating to the reorganization of the Judiciary Department.

Rep. Bond reported as follows for the select committee to whom was referred House Bill No. 16, relating to gambling and gaming:

"Your special committee to whom was referred House Bill No. 16, relative to gambling and gaming, having had the same under consideration, beg leave to offer the following amendments, to wit:

"Strike out the last three words of the title, as being unnecessary.

"Strike out the word 'chapter' in the first line of Section 1 and substitute the word 'Act.' Also, after the words 'Section 9A,' in line 3, strike out the words 'relative to gaming or gaming at horse races.'

"In line 5, after the words 'horse race,' insert the words 'boat race.'

"In line 6, after the word 'game,' insert the word 'sport.'

"Substitute Section 2 with the usual effecting clause to read as follows:

"This Act shall take effect from the date of its publication.

"With these amendments your committee recommend that the bill pass."

Rep. Winston presented a petition from the Chinese shoemakers of the city protesting against the proposed bill for the levying of additional license fees.

Second reading of House Bill No. 12 called up on the order of the day.

Rep. Rycroft moved that the consideration of the bill be postponed until a motion be made to bring it up again—this on account of the absence of the Attorney-General and Rep. Robertson, the two parties who were best acquainted with the bill.

There being no additional reports on the Appropriation bill, consideration of the same was deferred and Senate Bill No. 8 taken up.

The report of the Committee on Public Lands, recommending that an item of \$4,000 be inserted for the rebuilding of the Waiawa bridge in the district of Ewa, was adopted and the item inserted and passed.

Senate Bill No. 11, "An Act to amend Section 2 of an Act entitled, 'An Act restricting Chinese immigration,' and being Chapter 8 of the Session Laws of 1892, and to amend Section 4 of Act 3 of the Legislature of the Republic of Hawaii, special session 1895, being entitled, 'An Act relating to the restriction of Chinese immigration,' brought up in first reading, section by section.

Passed first reading and upon motion read second time by title. Passed second reading and referred to the Printing Committee.

House Bill No. 16, relating to the prohibition of gambling and gaming, taken up for consideration with the report of the committee.

After the reading of Section 1 and the recommendation of the committee, Rep. Richards said he thought that if the bill were passed it would simply be winked at by everybody. It was all right enough to talk and read about, but when it came to enforce the law, such a thing would never be done. A section in the Provisional Government laws enumerated a lot of games such as che fa, but the games mentioned in the new bill had been avoided. The framers of the law must have realized that there could be no enforcement of law in regard to these. Rather than pass an Act that would not be observed by people who voted for it, he moved that the bill be indefinitely postponed.

Rep. Rycroft thought that the law would practically become a dead letter. One man had said at a public meeting that baseball in the United States had been killed by the betting habit, and serious results in the same sport had come about in Honolulu through the same cause. The law as proposed might not stop gambling, privately, but it would put a stop to gambling publicly. If the law guaranteed some good it should be passed. There were many laws such as the one in regard to the sale of liquor, that were being continually broken, but that fact did not prove their uselessness.

Rep. Bond said that secret betting could not be stopped, but such gambling as is found at baseball games, horse races and other places, and the moral influence of which could not help but be very bad, could be largely stopped.

Rep. Rycroft explained that the committee to whom the matter was referred had all signed the report with the exception of Rep. Robertson, and from remarks made by him, he was sure that member would not hesitate for a moment.

Rep. Richards withdrew his motion to indefinitely postpone the bill.

Rep. Cluney said he did not believe in bringing in all such samples of the Connecticut Blue Laws. There had been no such laws before, why should there be now? No other country had adopted such a law. He did not believe in preventing men from having a little fun when they so desired. As to children, if they lost money at the horse races one day, or a baseball game, they could go again and stand a chance of winning back their money.

Rep. Rycroft explained that Captain Cluney was just a little off, and that there were the very strictest kind of laws in both England and America regarding the point under discussion.

Rep. Rycroft alluded to the horse races as being one of the greatest curses of mankind.

Upon being put to vote the recommendations of the committee were adopted and the bill passed its second reading. Moved and carried that the bill be read a third time Tuesday.

Under suspension of rules Rep. Richardson read the following report of the Finance Committee:

"Your Finance Committee, to whom was referred all items in the two appropriation bills now before the House under head of 'Miscellaneous,' relating to electric light, have now to report as follows:

"Your committee find upon investi-

gation that the item is made up as follows:

One inspector, per month, \$175; two dynamo men, one at \$80 and one at \$65, \$145; one line foreman, \$65; one station keeper, \$35; two trimmers, at \$55, \$110. Total, \$550.

Twelve months at \$550, \$13,200. "We also find that the inspector drawing a salary of \$175 per month from the Government is employed by the Telephone Company at a salary of \$200 per month.

"Your committee are of the opinion that it is impossible for any one man to fill two positions of the kind and do justice to both.

"We are also of the opinion that the salary paid is entirely out of proportion to the work done, as an examination of the lines will prove; also, that it is out of proportion to salaries paid for the same class of work elsewhere.

"We therefore recommend that there be inserted in the Appropriation bill, in place of line 4, the following:

Line 4—Electric light regular payroll, \$12,000; one inspector at \$125 per month, \$125; (and that he devote the whole of his time to the care of the Government electric light plant); two dynamo men, one at \$80 and one at \$65 per month, \$145; one line-man at \$65 per month; one station-keeper at \$35; two trimmers at \$55, \$110.

"We recommend the other items pass as in the bill."

In speaking of the matter Rep. Richards referred to the present system of electric lighting in the city as being dangerous both to life and property. Honolulu was in possession of the worst system that he had ever seen.

The lines were in all sorts of conditions and shapes. They were nailed to houses, telephone poles, electric light poles of the Hawaiian Electric Company and some were nailed to nothing at all. Rep. Richards referred to a wire that had lost its insulation. While looking at it he saw a child catch hold of the wire. Had a current been passing through the wire, the child must surely have been killed. It was astonishing that such a dangerous thing had been allowed to go on. The committee had not considered it necessary to visit the electric light station; an inspection of the wires on the streets was enough. Rep. Richards said that if he had his way about it he would immediately give orders to stop the Government electric lighting plant. In his opinion \$175 was too much pay for a man attending to the running of that plant. Men could be obtained for \$125.

Rep. Rycroft said he had been around with Rep. Richards and had found the electric lighting system in a most dangerous condition. In referring to the present inspector he said that the private corporation or company for which that man was working would surely see that their work was properly attended to. Where did the Government come in? Minister Smith said that the statement that the system in Honolulu was a dangerous one was news to him. He had always understood that there was a great improvement. He thought it was certainly an overstatement of facts to say that the whole system was dangerous to life and property. There might be certain places that needed repairing.

Minister Smith, continuing, said he hoped the salary of the inspector would not be cut down to \$125, as was recommended. He had had experience with cheap men before.

Rep. Richards was confident that a good man could be got for \$125 a month. The matter was further discussed, and Rep. Rycroft accepted an amendment made by the Attorney General that the salary of inspector be placed at \$150. He insisted on the rider introduced by the committee to the effect that the inspector attend strictly to the duties of the office.

Rep. Rycroft objected to the change when the committee had recommended \$125 as a salary sufficient to get a good man. There was no money to be thrown about in any such reckless manner.

Item carried with the inspector's salary at \$125.

House adjourned at 12:35 p. m.

During the winter of 1893, F. M. Martin of Long Reach, West Va., contracted a severe cold which left him with a cough. In speaking of how he cured it he says: "I used several kinds of cough syrup, but found no relief until I bought a bottle of Chamberlain's Cough Remedy, which relieved me almost instantly, and in a short time brought about a complete cure." When troubled with a cough or cold use this remedy and you will not find it necessary to try several kinds before you get relief. It has been in the market for over twenty years, and constantly grown in favor and popularity. For sale at 25 and 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., agents for Hawaiian Islands.

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REVIEW OF TAX RETURNS.

Resume of Figures Placed Before Tax Law Revision Committee.

Following is a portion of the figures presented to the Special Tax Committee of the Senate to set forth in detail the proportion of taxes paid by corporations and private business enterprises throughout the islands. In the taxes paid by the Haiku Sugar Company and the Paia Sugar Company, there should be added \$450 and \$550 respectively, which amounts are paid by the Hamakua Ditch Company conducted in connection with the above plantations:

SUGAR CORPORATIONS.

Title of Corporation.	Capital.	Paid up Capital.	Assets July 1, 1896.	Total Taxes Paid.	Taxes Growing Crops.
Oahu—					
Ewa Plantation	750,000	750,000	651,663.55	5,786.83	1,039.05
Heeia Ag. Co.	150,000	150,000	150,000.00	707.05	171.00
Kahuku Pl. Co.	500,000	500,000	500,000.00	2,540.26	402.41
Waimanalo S. Co.	255,000	255,000	157,900.66	1,969.59	477.05
Waimanalo S. Co.	252,000	252,000	158,116.04	1,278.83	451.37
Mauai—					
H. C. Su. Co.	10,000,000	10,000,000	3,493,270.74	9,275.72	1,403.53
Hana Pl. Co.	300,000	300,000	300,000.00	1,497.93	543.00
Haiku Su. Co.	500,000	500,000	315,073.69	3,088.07	650.00
Kipahulu S. Co.	80,000	80,000	89,762.47	880.55	220.10
Olowalu Su. Co.	150,000	150,000	103,251.27	518.26	142.80
Paia Pl. Co.	750,000	750,000	318,523.43	3,367.61	731.70
Recip. Su. Co.	250,000	250,000	444,504.88	1,169.19	231.49
Wailuku S. Co.	255,000	255,000	157,900.66	1,969.59	477.05
Pioneer M. Co.	600,000	600,000		1,925.65	420.00
Hawaii—					
Honokaa S. Co.	200,000	200,000	325,071.25	2,873.75	951.30
Ha'kua M. Co.	240,000	240,000	53,462.03	528.44	
Haw. Ag. Co.	500,000	500,000	582,286.96	4,138.30	1,370.88
Hilo Su. Co.	500,000	500,000	471,830.09	3,033.36	1,214.34
Hutch. Su. Co.	2,500,000	2,500,000	1,431,249.68	5,094.46	1,716.72
Hakalou Su. Co.	1,000,000	1,000,000	813,404.00	2,758.50	1,031.79
Honolulu S. Co.	250,000	250,000	175,624.66	1,644.12	587.00
Kukui S. Co.	120,000	120,000	87,834.00	1,355.45	511.66
Kohala Su. Co.	480,000	480,000	417,249.42	2,488.76	623.79
Lau'ho S. Co.	300,000	300,000	119,467.55	1,184.18	365.13
Ookala Su. Co.	200,000	200,000	172,217.88	1,064.63	342.92
Onomea Su. Co.	500,000	500,000	733,236.25	4,547.24	1,707.60
Pacific Su. M.	300,000	300,000	228,042.60	2,629.80	700.54
Pauhanu Pl. Co.	1,000,000	1,000,000	392,089.90	3,751.46	1,725.74
Pepee S. Co.	750,000	750,000	276,066.04	2,959.95	917.64
Union Mill Co.	100,000	100,000	164,823.92	1,376.08	192.33
Waialae M. Co.	300,000	300,000	261,093.60	2,460.34	1,088.64
Kauai—					
Kilauea Su. Co.	300,000	300,000	24,559.43	1,905.17	645.30
Koloa Su. Co.	200,000	200,000	175,126.77	1,756.55	323.49
Lihue Pl. Co.	700,000	700,000	601,414.50	6,188.14	832.00
Makae Su. Co.	500,000	500,000	404,242.21	4,157.15	1,080.97
Waimea S. M.	70,000	70,000	40,300.00	433.11	108.51
Haw. Su. Co.	2,000,000	1,400,000	703,151.47	6,906.32	1,401.75
Total	\$27,862,000	\$26,322,000	\$15,874,668.00	\$101,114.89	\$26,811.19

PARTNERSHIPS NOT INCORPORATED.

Hamakua Plantation Co.	\$1,245.51
Halstead Bros.	409.80
Niuli Plantation	192.96
Halawa Plantation	118.51
Hawi Plantation	441.69
Eleele Plantation	137.81
Total	\$2,937.47

PLANTING INTERESTS.

Lale Plantation	\$15.40
Puehuehu Plantation	139.93
Beecroft Plantation	145.17
L. Chong	121.71
A. S. Wilcox	645.64
G. N. Wilcox	275.23
J. K. Smith	112.38
Gay & Robinson	227.59
Mier & Kruse	338.76
H. P. Faye & Co.	412.02
Total	\$2,524.53

BUSINESS CORPORATIONS.

Title of Corporation.	Capital.	Paid up Capital.	Assets July 1, 1896.	Total Taxes Paid.
Brewer & Co. Company	600,000	600,000	\$1,148,263.10	\$195.30
California Stock & Dairy Co.	2,000	1,700	1,020.00	11.05
Castle & Cooke	600,000	600,000	\$39,344.05	1,231.10
Consolidated Soda Co.	30,000	30,000	34,369.87	247.60
Davies & Co., T. H.	900,000	700,000	1,138,661.90	2,293.00
Estate of S. G. Wilder	500,000	500,000	556,056.15	119.24
Fashion Stable Co.	60,000	60,000	40,638.22	409.85
Grimbaum & Co., M. S.	300,000	300,000	300,000.00	757.85
Humuhua Sheep Station Co.	100,000	100,000	71,297.52	542.23
Honolulu Dairy Co.	20,000	20,000	29,692.41	246.15
Haleakala Ranch Co.	220,000	220,000	244,387.96	983.23
Hamakua & S. K. Tel. Co.	5,375	5,375	2,984.09	26.38
Hollister Drug Co.	50,000	50,000	53,780.33	287.65
Hawaiian Railroad Co.	227,500	227,500	35,742.53	357.93
Hilo Electric Light Co.	10,000	1,000	1,123.00	11.25
Hilo Soda Works Co.	5,000	5,000	1,551.70	13.00
Hawaiian Coffee and Tea Co.	80,000	80,000	41,599.56	32.43
Hawaiian Orchid Farm Co.	15,000	8,000	1,510.30	14.00
Hawaiian Construction Co.	223,400	223,400	4,209.50	
Hawaiian Carriage Mfg. Co.	45,000	45,000	49,431.91	119.40
Hawaiian Star Newspaper Co.	10,000	10,000	8,079.40	43.65
Hawaiian Land & Imp. Co.	25,000	25,000	25,288.09	173.73
Hawaiian News Co.	25,000	25,000	23,483.27	132.20
Hawaiian Hardware Co.	75,000	37,500	95,550.12	572.69
Hawaiian Electric Co.	250,000	164,275	72,090.26	695.90
Hawaiian Abet. and T. Co.	10,000	8,200	4,707.95	40.90
Hawaiian Gazette Co.	40,000	40,000	23,100.00	201.29
Hawaiian Pork Packing Co.	25,500	15,500	7,063.29	58.75
Honolulu Iron Works Co.	200,000	200,000	215,458.99	1,320.75
Hall & Son, E. O.	150,000	150,000	176,687.93	1,062.46
Honolulu Soap Works Co.	25,000	25,000	12,996.00	129.95
Hobson Drug Co.	30,000	15,000	21,968.35	173.75
I. L. S. N. Co.	425,000	425,000	378,019.51	2,800.95
Irwin & Co., W. G.	500,000	500,000	1,071,554.96	463.50
Kaneohe Ranch Co.	60,000	60,000	60,000.00	157.90
Kahului Railroad Co.	150,000	150,000	81,260.17	607.64
Kohala Telephone Co.	10,000	8,339	225.00	40.90
Kona Coffee Co.	50,000	13,000	14,652.60	117.75
Kaneohe Coffee Co.	20,000	7,400	2,440.00	20.25
Kauai Telephone Co.	20,000	20,000	17,160.00	158.70
Maui Land and R. R. Co.	20,000	20,000	20,140.00	93.78
Mutual Telephone Co.	150,000	139,000	52,486.00	520.85
MacFarlane & Co.	60,000	60,000	145,293.94	130.00
Oahu Land and R. R. Co.	700,000	700,000	1,913,747.12	3,508.50
Princetonville Plantation Co.	240,000	240,000	123,405.00	1,250.05
Panwell Store Co.	1,135	1,135	948.00	3.45
Pioneer B. and L. Ass'n.	1,000,000	67,255	92,895.21	4.50
Peoples Ice and Refrig. Co.	150,000	150,000	105,393.50	498.85
Press Publishing Co.	16,000	16,000	8,026.72	74.85
Pacific Hardware Co.	150,000	150,000	194,174.46	416.40
Pearl City Fruit Co.	25,000	16,250	3,648.13	34.70
Pacific Guano and Fert. Co.	200,000	200,000	110,575.08	1,104.40
Tropic Fruit and Fibre Co.	50,000	15,500	2,460.00	81.30
Union Feed Co.	75,000	75,000	166,357.92	293.60
Walohine Agr. and G. Co.	15,000	7,500	17,211.00	233.05
Wilder & Co., S. G.	50,000	50,000	15,471.04	50.00
Wilder S. S. Co.	500,000	500,000	627,651.34	2,207.04
Wilder & Co.	100,000	100,000	139,745.45	450.20
Western and Haw. Inv. Co.	62,000	12,500	101,115.56	185.20
Woodlawn Dairy Co.	100,000	100,000	62,911.75	348.85
Total	\$9,515,460	\$8,352,220	\$11,248,158.92	\$27,097.68

CORPORATIONS NOT HAVING MADE EXHIBIT TO THE INTERIOR DEPARTMENT FOR 1895.

Alden Fruit and Taro Co.	\$50,000	156.50
Club Stables Co.	25,000	45.55

California Feed Co.	50,000	
Hawaiian Fruit and Taro Co.	30,000	
Land Co.	10,000	
Fishing Co.	25,000	
Fruit and P. Co.	40,000	65.40
Exhibition Co.	50,000	
Stone Co.	10,000	
Ramie Co.	60,000	
Hut Kalepa Hawaii	15,000	
Hilo Portuguese Mill Co.	30,000	206.70
Hilo Tribune Pub. Co.	1,500	
Kawailoa Ranch Co.	100,000	
Kona Fruit and Coffee Co.	25,000	
Kilauea Volcano House Co.	85,000	244.48
Kilauea Cyclorama Co.	83,000	
Kona & Kau Tel. Co.	12,000	
Mokaeui Sugar Co.	120,000	
Maui Telephone Co.	10,000	79.83
Maui Fisheries Co.	10,000	56.50
Oahu Coffee Co.	30,000	
Puuloa Sheep and S. R. Co.	60,000	211.25
Pacific Fruit Co.	10,000	
Royal Hawaiian Hotel Co.	75,000	124.85
Woodlawn Fruit Co.	30,000	14.00
Total	\$10,831,960	\$3,352,220

RECAPITULATION. Taxes Paid by Various Business Enterprises of Oahu.

Business	Total	Recapitulation	Business	Total	Recapitulation
Honolulu	\$2,387.40	\$2,387.40	Recapitulation	\$2,387.40	\$2,387.40
Ewa and Waimanalo	260.50	260.50			
Wailuku	260.50	260.50			
Koolaula	10.75	10.75			
Koolaula No. 1	10.75	10.75			
Koolaula No. 2	10.75	10.75			
Total	\$3,068.15	\$3,068.15			

Recapitulation of Business Enterprises of Hawaii.

Agriculture	\$1,171,106.40
Manufacturing	6,737.30
Mechanics	4,614.35
Transportation	1,286.69
Professional	2,169.48
Various	1,990.50
Total	\$11,506.62

Recapitulation of Business Enterprises of Kauai.

65 Merchants pay tax of	\$1,587.11
150 Agriculturists pay	11,475.95
12 Ranches pay	2,349.54
5 Land companies pay	393.24
5 Fishing companies pay	25.78
Total	\$15,831.73

Recapitulation by Districts.

South Hilo	\$2,608.00
North Hilo	625.00
Hamakua	5,152.62
South Kohala	4,110.16
North Kohala	7,613.83
North Kona	2,147.70
South Kona	2,360.49
Kau	1,648.12
Puna	941.41
Bishop Estate, all Districts	1,887.24
Total tax	\$29,094.73

EAGLE HOUSE, FAMILY HOTEL.

NUUANU - AVENUE

MR. McLEAN - Proprietor.

Per day, \$1.50; per week, \$9.50. Special monthly rates. Finest location in the city.

BOARD OF HEALTH.

Matters of Importance Transacted Yesterday.

Fish Inspectors Report - Affairs at the Settlement - Health Inspector Appointed.

At the meeting of the Board of Health yesterday there were present: President W. O. Smith, Drs. Day, Wood and Emerson, and Messrs. Keliipio and Lansing of the Board, Dr. Wayson, C. B. Reynolds, executive officer, Dr. Monsarrat, Dr. R. P. Myers, Reps. Behd, Rycroft, Richards and Robertson, Senators Horner and Baldwin and R. W. Myers of the leper settlement.

Minutes of the previous meeting were read and approved. Report of the inspectors under the Act to mitigate were read, showing seventy-two examinations for the week, to wit: Fifty-three Japanese, 14 Hawaiians, 3 half-castes, 1 South Sea Islander, 1 French. There was an increase of two in the number of Japanese women on the list. Total number now, 110.

Fish Inspector Keliipio reported the inspection of 51,278 fish during the week.

W. T. Monsarrat reported 102 bullock killed and inspected by him, also 157 hogs.

Reports from R. W. Myers regarding condition of affairs were read and recommendations made.

The matter of having a District Judge at the settlement at more frequent intervals than is now the case was taken up in discussion. Action was deferred until after the next visit of the Board to the settlement.

A petition to have C. A. Brown appointed a member of the Board of Health, vice J. T. Waterhouse, deceased, was read and referred to executive session.

Resignation of George Smithies as inspector under the Board was read and accepted. Secretary was notified to acknowledge the receipt and express to Mr. Smithies the satisfaction of the Board at the manner in which he had performed the duties of the position.

Applications from persons who wanted to succeed Mr. Smithies were read, and on motion C. N. Rose was appointed.

Letter from the Secretary of the Medical Society, asking for the removal of the bacteriological station to a locality more convenient to the members of the medical profession. As the station will require some ground in order that animals may be kept for experimental purposes. The matter was referred to Leprosy Committee.

Chamberlain's Colic, Cholera and Diarrhoea Remedy.

This is the best medicine in the world for bowel complaints. It acts quickly and can always be depended upon. When reduced with water it is pleasant to take. Try it, and like many others you will recommend it to your friends. For sale at 25 and 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., Agts. for Hawaiian Islands.

CANADIAN PACIFIC RAILWAY

The Famous Tourist Route of the World.

In Connection with the Canadian-Australian Steamship Line Tickets Are Issued

Hawaiian Gazette.

SEMI-WEEKLY.

ISSUED TUESDAYS AND FRIDAYS

W. R. FARRINGTON, EDITOR.

FRIDAY - APRIL 10 1896

Among the figures published Thursday there may have seemed some very strange anomalies. C. Brewer & Co., who return over one million of assets, only appear to pay a tax of one hundred and ninety-three dollars. Of course, the assets are made up of corporation shares, which are already taxed under the corporations. The same is true of Davies & Co., Castle & Cooke and other large firms. The figures are apt to mislead the average reader.

The conclusions drawn by the Seattle Post-Intelligencer in connection with our tariff laws simply prove that the editorial writer doesn't know what he is talking about. The writer seems to have gathered a few facts, a larger quantity of lies, and winds up by making a very poor guess at the general situation. The great barrier which faces proper tariff revision in this country is the readiness of certain cliques to grossly misrepresent any honest effort to improve upon our present conditions. None are so ignorant as those who refuse to learn, and none so detrimental to a community as those who attempt to defeat progress by jumping at conclusions in order to feather their own nests.

Now that the time of the adjournment of the United States Congress is assuming definite shape, the people of Hawaii will watch with renewed interest the progress of the cable bill. The arrival of a second company upon the scene has added a new complication, which may jeopardize the success of both companies in obtaining financial assistance from the United States. It seems clear that the Foreign Relations Committee in both the House and Senate favors the general scheme of laying an American cable to Hawaii, but it remains an open question whether the ardor of the opposition companies, together with the unnatural economy that generally precedes a presidential election, will not result in the measure being put over to the next session of Congress. Private advices state that the cable bill was made the "special order" for the first of April in the House, thus bringing it up for decisive action from six to eight weeks previous to adjournment. It now remains to be seen whether the advocates of the bill can succeed in accelerating the motion of the legislative wheels sufficiently to gain an appropriation from the present Congress.

The New York Legislature has at last succeeded in passing the Raines liquor bill, which substitutes a liquor tax for the usual liquor license. The new law wipes out the local excise board and places the control of the liquor traffic in the hands of State officials. Any person may conduct a saloon who will pay an annual tax ranging from \$800 for the city of New York to \$100 for communities of less than 1,200 inhabitants. One-third the revenue from the State Liquor Department goes to the State, and two-thirds to the municipality in which it is collected. Local option is granted to towns, but not to cities, and no new saloon is to be established within 200 feet of a dwelling house without the consent of two-thirds of the property owners within the distance named. The law has been opposed most strenuously, and has caused several Republican members to bolt the party caucuses. It may be regarded, however, as a step toward prohibition, provided the law is enforced. In New York City it increases the yearly expense of each liquor dealer about \$500, and will result in cutting down the number of places where liquor is sold. It also places a responsibility on the property holders, and will serve to show up in the proper light certain property holders who are loudly for temperance, and rent their buildings to liquor dealers. Even Neal Dow, the father of the prohibition movement, came within the category at one time, and it is fair to suppose that New York is not without its representatives of a class who do not care to sacrifice financial interest to a question of moral principle.

CUBAN SUGAR CROP.

Although General Weyler made bold statements as to his ability to quell the Cuban rebellion sufficiently to allow the Cuban sugar planters to put a good proportion of their usual product on the market, up to the present time he has made a signal failure, and the amount of the estimated shortage may be counted upon, which means continued good prices for Hawaiian sugar. The Philadelphia Ledger sizes up the situation as follows:

"What appears to be a carefully compiled review of the Cuban sugar crop

shows that the total amount made up to March 1, at which time the grinding season was half over, was 63,288 tons, as against 319,326 tons at the same time last year. Doubling this for the whole season would give 126,576 tons, while last year the estimated yield was 1,000,000 tons, showing a decrease of 87.3 per cent. Even this scanty percentage will not be realized unless Gomez can be driven out of the sugar producing districts, of which he now occupies four-fifths, as he has given orders that no sugar shall be made. The statement is made with a degree of circumstantiality that argues thorough knowledge of the situation, and it is at least partially confirmed by the action of the Sugar Trust, reported last week, in buying up vast quantities of sugar in Germany, Egypt and elsewhere. It is the most convincing argument for the success of the revolution that could be had, for it shows that the insurgents control practically all the revenue producing sections of the island."

UNITED STATES CONTRACT LAW.

A recent interpretation of the United States alien contract law, made by Commissioner General Stump of the Immigration Bureau and endorsed by the Secretary of the Treasury, will be received with no little interest in this country, where the contract law stands, in some minds, as a disagreeable barrier in working out the annexation problem.

Several English mechanics were detained in New York on the ground that they were contract laborers. Investigation showed that they were sent to the country to set up cotton machinery made by parties in England and sold to cotton mill men in New England. The machinery is new to the United States, and required men particularly acquainted with its construction to set it up and put it in operation. The Commissioner of Immigration finally allowed the English contract mechanics to land and proceed with their work on condition that the original contracts be abrogated and new ones issued, particularly setting forth the machinery to be erected, to whom sold, and strictly limiting the work to be done. The men also agreed to leave the country immediately on completion of the work contracted for.

This interpretation of the contract law compares favorably in some of its essential points with the conditions under which the Chinese plantation laborers are now coming to this country. It would require a very slight change in our present laws to bring plantation laborers to Hawaii under the same conditions which the English mechanics were allowed to go to the New England States. The decision has at least shown that the United States contract law is elastic and may be stretched to fit existing conditions.

LAW AGAINST GAMBLING.

The arguments against the proposed amendments to the gambling law presented in the House of Representatives on Wednesday have been rung with various changes in every State in the American Union, and every other place where an attempt has been made to put an end to public gambling at horse races and public contests of any kind, where the final outcome is attended with a degree of chance. It is the same old plea. In the first place it is said that horse racing will die out if betting is stopped, and secondly that a prohibitory law cannot be enforced if passed. There has yet to be cited an instance where horse racing as a source of public amusement has not been accompanied by pool selling and outside betting, and the same can be said of every other sport known. Some years ago the State of Massachusetts passed strict laws against pool selling. Soon after the enactment of this law the breeding of blooded horses received an impetus, and with the extension came the construction of race tracks throughout the State and the inauguration of racing meets. At the outset the general public attended the meetings and became deeply interested in the display of good horse-flesh and honest trials of speed. Soon betting crept in; pool sellers and their followers increased, and honest racing disappeared; the people attracted by trials of speed gradually withdrew from the races, the crowds in the grand stands decreased, and the pool sellers and "bookies" roped in the majority of the patrons. The interest in the individual races centered, not upon superiority of the horses but upon the manipulations of the owners, the drivers and the pool box.

In 1893 the people of Springfield waked up to the fact that they were harboring a custom that was not only degrading horse racing, but also exerting a pernicious influence upon the young men of the city. The old law was brought up and the police reminded of their duty. As a result the pool rooms of Springfield were shut up, and the reform instituted spread through the various communities of the State, and even to Connecticut, where similar laws and an equal lack of enforcement ob-

tained. Immediately the laws were enforced the horsemen and the "bookies" throughout the State set up a howl that horse racing would be killed and the interests of the stock farms seriously damaged. But the reformers stood by their colors, pool selling and public gambling were reduced to a minimum, and we have yet to learn of the stock farm that has made an assignment in consequence of the new order of affairs. The "sports" have suffered, as they can no longer make money by bleeding young neophytes in a gambling school that has ruined more than one young life. With all the reforms, however, it will be many a year before horse racing in New England is raised to the standard from which it dropped when the public began to give way to the gambler.

Hawaii is today in a position to prevent public gambling at horse races and athletic contests. If our lawmakers delay passing strict laws simply because it is claimed that the law cannot be enforced, they are putting the young men of the country in a dangerous position, to say nothing of jeopardizing honest sports. Gambling is inherent with the average human being, and the average boy will wager anything from a toothpick to a tin whistle before he is old enough to go to school; but it is the duty of the old members of the community to place all the safeguards possible around the rising generation, and wipe out the evil by example as well as precept. Given a legal backing, the people of this country can stop gambling in its most flagrant forms.

THE TAX PROBLEM.

The question of taxation is one of vital importance to every civilized community. It is also one of the questions which causes more friction than any other branch of governmental control. In order to keep up a government and administer it properly you must have cash. We want roads, we want schools, we want better landings, we want our postal system kept up—we want a hundred and one things, and we can only have them if we have the cash. Agreeing, as all classes do, upon the necessity, all are willing to pay their share, but the difficulty and friction come in when the allotment of the share is made.

A very old and crude form of taxation is the poll tax. Every male of a certain age pays his dollar, or whatever sum may be settled upon, no matter what his income, be it large or be it small. Then there are other specific personal taxes, which in this country amount to \$5 per head. Further than this, we have a property tax, and, of course, duties, licenses and excise.

The needs of the Government have brought about the necessity of increasing the revenue, and we are now face to face with the necessity of revising our tax list. Hence the very burning tax bill which is now before the Senate, the House of Representatives and the country at large. The subject is one of vital importance to every member of the community, be he rich or be he poor.

It is hardly necessary to point out how unjust the personal tax of \$5 a head is, when compared with the taxes upon property. We will say a laborer gets \$16 per month; that is a total income of \$192 per annum; he has to pay \$5 tax, or at the rate of 2.6 per cent. upon his gross earnings. Were so heavy a tax put upon property, there would be the wildest and most melancholy wail from one end of the islands to the other. The tax upon corporation and other property is 1 per cent. Make the property owner pay at the same rate as the poor man, and even under the present method of assessment the income of the Government from this would be more than two and a half times more.

The vital point in the whole matter rests upon a better method of getting at the values of property. The tables published Thursday afford much information in looking up this point. We have a list of thirty-seven sugar corporations, with a nominal capital of over \$27,000,000 and a paid-up capital of \$26,000,000—we avoid the odd figures and speak in round numbers—which pay in taxes a little over \$100,000.

The sworn returns of the values of the sugar corporations to the Minister of the Interior are \$15,674,868. The tax upon that figure should have been \$156,748. Why wasn't it? The old tax law is in fault, and it needs very careful consideration of the new tax law to see that such anomalies should not be allowed to exist.

It is a case of make haste slowly. The very utmost care should be taken over the bill, and there should be no hasty action. It should be argued fully and carefully, and plenty of time should be given for the public to understand the arguments and to give their views.

WASHINGTON COMMENT.

The attention of the editor of this paper has been called to certain remarks made to the Executive by American Minister Willis regarding an editorial comment from the Washington

Star, copied in our editorial columns. Among other things, we understand Minister Willis stated that the publications of the Hawaiian Gazette Company were controlled, and the policy of the Advertiser dictated by an employee of the Government. Furthermore, that the Advertiser was looked upon as the official organ of the Republic and that its utterances were regarded as voicing the sentiments and were possibly made under the dictation of members of the Executive.

Such statements coming from a public official are decidedly novel, to say the least. "Current comment" spreads abroad a great many stories regarding the Advertiser, which are as far from the truth as it is possible for them to be, and we deeply regret that the American representative should have been so completely misled by rumors that fill the air of Honolulu; rumors brought into existence by gossiping tongues and having no firmer foundation than the medium by which they are circulated—irresponsible political wind agents. We have made the statement that the policy is dictated solely and absolutely by the editor all the way from one to seventeen times, but we do not expect these statements will put an end to rumors. Only a cable and a change of climate will accomplish that.

For the benefit of any and all officials having to do with this Government, we will reiterate that the policy of the Advertiser is absolutely in the hands of the editor, whom the courts, at least, hold solely responsible for any and all statements in the local and editorial columns. No member of the Executive, no member of the Government dictates, outlines or is in any way responsible for the editorial statements regarding diplomats, Government officials or private citizens. The Advertiser supports the Government, but it is bound only by the ties of honest government, and so long as honest government continues the Advertiser will continue to uphold the men now keeping guard over the national destinies. The hands that guide the nation, however, do not nor have they ever attempted to guide the Advertiser.

Regarding the editorial comment taken from the Washington Star, we would call attention to the fact that the article was published without comment and was simply reflecting the opinion of a paper published in the capital of the United States, the seat of the Government which the American Minister represents. It was an editorial comment taken from a paper as close to the political throne as any we know of. It was an American review of the situation, given to the people of Hawaii for what it was worth. We regret most sincerely that the leading newspaper of the United States capital—the seat of the Government from which all United States officers take their orders—should feel called upon to make such statements. We regret many incidents that have occurred in this country upon which American opinions have been variously expressed and while the editor of this paper realizes his responsibility in connection with the affairs of this country, he cannot conscientiously take upon himself the task of answering for all that is said and done by the American public and the American newspapers.

Minister Willis leaves today for his vacation, and whatever the length of that vacation may be, we sincerely hope that Minister Willis will fully recover his health, which has undoubtedly been sadly broken by the nervous strain consequent to the trying position in which he has been placed during the past few years.

The Washington Star speaks of the possibilities of Minister Willis' return to Honolulu, after his vacation, as follows: "It is suggested that if Mr. Willis does not care to return to duty, the American legation at Honolulu, except for the presence of a Consul-General, may be closed for the remainder of Mr. Cleveland's term in the White House. No difficulty would result from that. The value of an American Minister in any country depends entirely upon his representative character. Mr. Willis has no value whatever at Honolulu. If anything he is a standing affront to people for whom the people of this country feel a warm attachment. Why, then, should he stay there? Or, leaving on a visit home, return there? The people of Hawaii will understand that the closing of the doors of the legation now will be followed by their reopening a year hence, by a Minister who really represents the United States."

A quarterly dividend is now due and payable to the stockholders of Wilders Steamship Co.

WATERHOUSE ESTATE.

Important Change of Management In Old House.

E. W. JORDAN BUYS NO. 10.

Came Here 28 Years Ago—Now Manager of the Fort-Street Store. Splendid Business Qualifications. Floriculturist of Note—Rare Plants.

It was rumored on the street yesterday that E. W. Jordan, for some years manager of "No. 10 Store," had purchased this branch of the business from the Waterhouse estate and would continue to conduct it as the leading dry goods establishment in Honolulu.



E. W. JORDAN.

Mr. Jordan came here in 1868 and engaged at once with John Thomas Waterhouse in the Queen street store. Eighteen months afterward he was made manager of the Fort street store and has held that position ever since. He has been to England once during that time and then for only six months.

Mr. Jordan's mercantile experience with the Waterhouse family fits him for the responsible position of proprietor of the vast business which he has so long managed. That he will continue in the successful way of the former proprietors will not be doubted by anyone who knows Mr. Jordan.

He is an enthusiastic floriculturist, and in his extensive grounds on Wylie street some of the rarest tropical plants will be found.

BY AUTHORITY.

MR. J. K. KAHOOPIII has this day been appointed Pound Master for the Government Pound at Kaupo, Hana, Maui, vice Wm. Coates, resigned.

J. A. KING,
Minister of the Interior.
Interior Office, April 2, 1896.
1747-3t

Sale of Public Lands and Leases.

On THURSDAY, April 23d, 1896, at 12 o'clock noon, at front entrance of Judiciary Building, Honolulu, will be sold the following lands and leases in Puna, Hawaii:

1. Land of Ililihoa, Puna, containing 75.32 acres. Upset price.....\$301.28
Survey charges..... 70.00
\$371.28

2. Lot at Oneloa, 14.78 acres. Upset price, \$22.17.

Terms: Cash in U. S. Gold Coin.

3. Lease of lot land at Waiakolea, Puna, containing 18 acres, more or less, with all fish and shrimp ponds upon the same. Reserving across the land right of way to Government Pound. Term of lease, 15 years. Upset rental, \$40.00 per year, payable annually in advance.

Plans of above lands may be seen and further particulars obtained at office of the Agent of Public Lands, Honolulu, or of E. D. Baldwin, Sub-Agent, Hilo.

J. F. BROWN,
Agent of Public Lands.
Public Lands Office, Honolulu, March 24th, 1896.
1747-5t



HOLLISTER & COMPANY,
Agents for the Hawaiian Islands,
4273 1749-2m

Hood's Saved Their Lives

Poisoned by Impure Water

Now in Good Health, Lively, Happy



"G. I. Hood & Co., Lowell, Mass.: 'Gentlemen:—Last winter, my two girls, boy and wife were taken ill. The doctors said they were poisoned by drinking water from an old well. The two girls failed to rally under the doctor's treatment. Eva, aged four years, fell away as she only weighed 18 lbs.; I coughed all the time and was hopeless. Physicians said

She Had Consumption. Lily, aged eight years, was nearly as bad as Eva but being older and stronger, held up a little better. We gave them both Hood's Sarsaparilla, which built up their strength and health finely so that they became fat and plump, lively and happy. My son Carroll was in a bad condition, having a bad cough and very weak. He was obliged to lie down most of the time. One bottle of Hood's Sarsaparilla put him on his feet and restored perfect health. I believe Hood's Sarsaparilla saved my children's lives."

JOHN T. BROWN, Stowe, Vermont.

HOOD'S PILLS cure all Liver Ills, Biliousness, Jaundice, Indigestion, Sick Headache.

HOBBON DRUG COMPANY,
Wholesale Agents.

FILTERS.

The report of the executive officer of the Board of Health relative to the condition of the Nuuanu reservoirs is suggestive of something dangerous to health. It also suggests filters, good filters, something that will effectually separate the water from mud and filth.

Nature has done much toward providing the people with necessities; it has also done a little toward securing for the people, luxuries. In some localities a filter is a luxury, in others, Honolulu for instance, it is a necessity, but the natural filters that are sold have been much improved by ingenuity of man.

Charcoal is admitted to be the most thorough purifying agent known, consequently Messrs. Slack & Brownlow selected it for use in the manufacture of their filters. And we are the agents for this particular brand of filter in Honolulu, a sufficient guarantee, by the way, of the character of the article.

The latest invoices show three different styles of the S. & B. Filters and these we have in stock, just opened them, in fact, and we want your attention.

No. 1, (we will call it No. 1) is fitted with a movable plate, so that when necessary, the carbon may be taken out and washed. It has also a movable lining allowing access to every part of the interior, which may be kept perfectly sweet and clean.

No. 2 and 3 are provided with the same conveniences for cleaning as the other, but they have the important addition that every part, including the pure water chamber, is accessible, giving them all the requirements of a "Perfect Filter."

The price of the S. & B. filter is below the others. You should have one, because it is a necessity.

PACIFIC HARDWARE CO.

HAWAIIAN
Collection Agency

326 MERCHANT STREET,
(Old Bulletin Building.)

Collections Promptly
Attended to.

Money Delivered on the Day
of Collection.

BISSELL THOMAS. RICH P. KING.
4213-7

CORPORATION TAXES.

Amendments to Reports by Committee.

INCREASE OF ABOUT \$85,000.

Petitions From Medical Men—Oppose Direct Taxation—Patients Must Pay. Chinese Barbers Object to Paying Taxes—Damon Asks Amendments.

Fortieth Day.

THURSDAY, April 9.

Senate met at 10 a. m., and after prayer and reading of the minutes, Senator Waterhouse read a petition from the Y. P. S. C. E. regarding the sale of liquor.

Senator McCandless, of the committee, to whom was referred the amendment to section 5 of the tax law which provided that road taxes might be worked out on the roads at the rate of 50 cents per diem, recommended that the amendment be not adopted, as it was not considered practicable.

Report placed on the table to be considered with the bill.

Senator Lyman, from the committee to whom was referred the bill to provide additional fire houses on the plains, reported favorably and recommended that the sum of \$12,000 be appropriated for the purpose. The report was laid on the table, to be considered with the supplementary appropriation bill.

A petition signed by twenty-four Chinese barbers, praying that the tax on their trade be not passed. Laid on the table, to be considered with the bill.

Senator Waterhouse moved for a reconsideration of Sections 3 and 6 of the tax bill, which provide for the payment of taxes by boys of a school age.

Senator Brown opposed reconsideration because if amended it would materially reduce the revenue of the Government. A young man of 15 is old enough to be at work, and can make a living and should contribute to the maintenance of the Government by paying road and poll taxes.

Senator Waterhouse—I believe it best to reconsider, because it would then be sent to a committee and the details could be carefully gone over. I believe we can do better by making the limit between the ages of 20 and 50 than we can by allowing it to remain 17 and 50, as it now is.

Senator Brown moved the item pass as in the bill.

Senator McCandless agreed that 20 to 50 was better because it was inconsistent to make a man pay poll tax, which was really for the privilege of voting, when according to the Constitution he was not granted right of suffrage until he arrived at maturity.

Senator Waterhouse seconded the motion, because the two sections could be made uniform.

Minister Damon was sorry to notice a desire to change these sections of the bill. It should be the aim of the Senators to increase rather than decrease the revenue. It will make unnecessary trouble and confusion for the tax assessors and a loss to the Government in the collection of taxes.

Senator Waterhouse—The Minister is away off. It is not the tax collector who has trouble, but the outside man who collects \$5 and pays over \$3. It is the amount that is now lost that would be affected.

Senator Baldwin—I think the member is mistaken; this law has been in operation—well, ever since the creation of the Government. When a young man reaches the age of 17 he can earn as much money as one of 25. There is no reason why, at that age, he should go to school; he should be at work. I believe it would be best to defer the matter so it will go to a committee.

Senator Waterhouse seconded the motion and the item was referred to the Finance Committee.

Senator Brown moved that report of committee on Section 5 be adopted. Carried.

Senator Baldwin moved that Section 16 be adopted, the committee having reported unfavorably.

Senator Hocking—I fail to understand why the committee should have reported adversely. The amendment expressly provides that the man who works out his taxes on the road must do a full day's work before he can get a certificate of credit on his taxes.

Minister Damon suggested that the words "at the discretion of the Assessor" might be inserted to advantage.

Senator Waterhouse—I think the section is good. It is high time that the poorer classes should be taken out of the same category as men in Oahu Jail. If these people are arrested for non-payment of taxes they are given a prison suit and put to work on the roads.

Senator Hocking—It has been said here that a man with a homestead can always secure work on a plantation at 75 cents a day, and earn enough to pay his taxes. It seems to me like good business policy to secure those men's services at 50 cents a day if they are willing to exchange at that price. If they are arrested under the law it costs the Government, under the law, 50 cents a day, and the taxpayer must wear a striped suit.

Senator Brown—To adopt the amendment means retrogression. It was done here years ago and the implements brought out by the man who was willing to work out his taxes were an O. O., a pipe and a calabash. That was all they would bring. Such an amendment would be bad for Honolulu. These arrests are seldom made in the outer districts, and if the amendment was passed it would be an inducement for the taxpayer to offer his services and spend the day alongside his calabash, enjoying pipe. The Supervisor cannot be with a gang of laborers all the time; his duties require him to be anywhere and everywhere.

Senator Baldwin coincided with the previous speaker. There are very few people living here who want work but who can get it on the plantations. It is not the same as in other countries; men can get work if they want it.

Senator Hocking—The Senator's argument is inconsistent. If he was put in jail to work out his taxes he is as apt to be lazy as if he was free.

Senator Wright—I agree with the Senator from Maui (Hocking). If I was Supervisor I do not think I would have any trouble getting 50 cents' worth of work out of a man in a day of ten hours. I have no doubt Senator Baldwin gets 50 cents' worth of work out of the men on the plantation in a day. (Baldwin—We are not Supervisors.)

Senator Brown—I object to the amendment for another reason. It throws too much power into the hands of one man. I do not wish to be understood as saying the road supervisors would take advantage of it, but how easy it would be for him to sell a certificate for five days' work for \$2.50 when the work would not be done at all.

Senator Schmidt—The amendment is in the hands of experienced men, and I am willing to leave it to them. My sympathies are always with the poor, and I know the committee will do what is best.

On call of ayes and noes the report of the committee was adopted.

Senator Brown moved that the report of the committee on Section 16 be adopted.

Minister Damon—I would suggest, Mr. Speaker, that it would be wise to have the net profits and gross revenue of corporations from all sources be considered. In this matter we are not dealing with individuals, but with soulless bodies. If a corporation be under obligations to anyone the net profits could be reduced to nil. It is an easy matter to have alleged expenses eat up the profits so that there would be nothing in the way of dividends for the stockholders. This might easily be done through items of rebates, commissions, freights, etc. The Assessor should have access to the figures representing the gross revenue as well as the net. The net profits are not enough for him to be guided by. He would move to amend the following paragraph: "In estimating the aggregate value of such enterprise for profit there shall be taken into consideration the net profits made by the same, and all other facts and considerations which reasonably and fairly bear upon such valuations," by adding thereto these words, "also the gross revenue from all sources."

Senator Brown—I object to the amendment as unnecessary. No corporation stockholders would allow everything to go to the manager and directors. If dividends were not paid stockholders would very soon look into the expense items and see whether \$50,000 or \$70,000 were paid out in salaries. The manager would be very promptly brought into court and it would be proven whether or not he was conducting the business for the stockholders.

Minister Damon—It is the very first step that has ever been taken here toward an income tax, and as the bill has been drawn from such an Act, I feel confident that it will ultimately lead up to that.

Senator Baldwin—I had a conversation with the Minister of Finance last night regarding this item. We who have sugar interests are ready to pay a fair tax; we are ready to see a change if it is fairly made. I believe in having those who make tax returns include the gross receipts, and that the assessor should take those into account.

Senator McCandless—The part of the Act referring to the assessors may not be wise, because he might do something which would be against the law. To ascertain what is necessary to arrive at in carrying out the provisions it will be necessary to have both the net and gross revenue. If sugar corporations are taxed according to the intent of this Act, there will be an increase of \$85,000 annually in the revenue of the country. This amount will be from sugar only. All profit sharing business must be considered as coming under this Act.

President Wilder—Suppose a corporation spends its profits in improvements, it would have no reserve fund, and yet the property would be more valuable.

Minister Damon's amendment carried.

Sections 17 and 18 passed as in the bill.

When Section 19, referring to insurance, was read, Senator Waterhouse asked why the life insurance was not included.

Minister Damon—Premiums on life insurance are not payable here, as is the case with fire or marine insurance. To include this branch in the Act would render the policies on the lives of a great many people here void, for the reason that the companies would arrange to have premiums paid at the head office, in New York or elsewhere, while as an accommodation the agents collect them and transmit the money for the person assured.

Senator McCandless—I am like Senator Waterhouse. I want to know why life insurance companies are not included. Other Legislatures may have tried to impose the tax, and if they failed perhaps it was because the members were bulldozed.

Senator Brown—There is a difference. Contracts are made wherever the head office may be. Most of them here are governed by the laws of New York. These companies can force people to pay premiums in New York instead of through agents here, and perhaps a million dollars would be involved.

Senator Baldwin—The matter has been thoroughly canvassed by others. We have no life insurance companies here; they are taxed wherever they are incorporated. In Washington because they belong there, and in Massachusetts for the same reason. The companies could do away with agencies here and have traveling men from the United States, but that would deprive a few honest men of doing business here.

Awarded
Highest Honors—World's Fair,
Gold Medal—Midwinter Fair.

DR.
PRICE'S
CREAM
BAKING
POWDER
MOST PERFECT MADE.

A Grape Cream of Tartar Powder. Free from Ammonia, Alum or any other adulterant.

In all the great Hotels, the leading Clubs and the homes, Dr. Price's Cream Baking Powder holds its supremacy
10 Years the Standard.

LEWIS & CO.,
Agents, Honolulu, H. I.

Motion to include life insurance in the list of taxable properties was lost. Sections 20 to 25 inclusive passed as in the bill.

Section 26, relieving shareholders from taxation in stock passed.

Senator Schmidt asked to strike out Section 27, relating to taxes on mortgaged property. The section was referred to the Finance Committee.

Section 28, ten per cent. delinquent charge, passed as read.

Section 29 passed as read.

Section 30, exempting diplomats, clergymen and volunteer soldiers from taxation, passed as read. Senator Lyman offered an amendment to exempt "all youth in actual attendance in schools within the Republic." The amendment was lost and the section passed as read.

Section 31, giving the assessor discretion in exempting infirm and indigent persons from taxation, passed as read. Recess.

AFTERNOON SESSION.

At the afternoon session Section 32, exempting certain property from taxation, brought forth an amendment by Senator Waterhouse to exempt the Opera House and the Maternity Home from taxation. Senator McCandless added the Y. M. C. A. The amendment favoring the Maternity Home met with almost unanimous support, and was finally adopted. Minister Damon supported the Opera House amendment, but the measure was finally lost. The amendment exempting the Y. M. C. A. passed by a vote of 5 to 4. The section then passed as amended.

Section 33, relating to further exemptions, passed.

Sections 34 and 35, on appointment and removal of assessors, passed.

Section 36, relating to appointment and removal of deputy assessors, passed as read. Sections defining the powers and duties of deputy assessors, location of offices, passed as read.

Section 42 was deferred. Section 46 passed with slight amendment. Other intervening sections passed as read.

Section 57, on publication of delinquent tax list; Section 58, on enforcement of delinquent taxes, and Section 59, on delinquent personal taxes, passed as read. Section 60, on arrest, trial, penalty for delinquent taxes, passed with slight amendment. Section 61, defining procedure upon distress for taxes; Section 62, on procedure against unknown or non-resident delinquents, and Section 63, "police must assist assessors," passed. Section 64, relating to the Board of Equalization, passed as read.

Section 65, providing that "property shall be assessed each year with reference to the quantity and value of the same, on the first day of January of each year, except as by this Act otherwise provided," passed.

Section 66, relating to tax returns, passed as read.

Section 67, a new section proposed by the committee, passed with an amendment adding the words "as well as gross receipts" after the words "the net profit."

Section 68, on penalties for failure to make return; Section 69, on times when personal and dog taxes are due; Section 70, on public inspection of assessments; Section 71, providing for notice of appeal; Section 72, on costs, and Section 73, on certificate of appeal, passed as read.

When Section 74, on tax appeal court, was brought up, the Attorney General called attention to the fact that it was often a hardship for the Circuit Judge of Hawaii to serve on the tax appeal board. To put the Judge on this board was asking too much; it was also inconsistent, as the last part of the section provided that no assessor or his deputy, or Government officer or employee shall be appointed to sit or act as a member of any such court of appeal.

Senator Hocking said that he had found in his experience that it was well to have a legal head to the board of appeals.

On motion of the Attorney General the section was deferred. Section 75 was also deferred. Section 76, defining a quorum in the tax appeal board, was amended by inserting the words, "except as herein after provided" after the words "The decision of the court or a majority of its members shall be final and conclusive." Section 77 passed as read.

Sections 78 and 79, defining the powers of the tax appeal courts, passed as read. Sections 80 and 81, on pay of courts and taxation of costs, passed as read. Sections 82, 83, 84 and 85, relating to appeal to the Supreme Court, were passed as recommended by the committee's report given in another column.

Senator Hocking moved to reconsider Section 22 and refer it to the Judiciary Committee. He believed the section was unconstitutional, on account of the clause in the constitution against ap-

propriations for sectarian schools. The motion was lost, and at 3:45 the Senate adjourned.

House of Representatives.

Rep. Robertson reported for the Judiciary Committee that Senate Bill No. 11, relating to the restriction of Chinese immigration, had been under consideration. Committee recommended its passage. Report laid on the table, to be considered with the bill.

Rep. Richards reported for the Committee on Passed Bills that House Bill No. 7, relating to the registration of male residents, and also Senate Bill No. 17, relating to the reorganization of the Judiciary Department, had been handed the President for consideration.

Under suspension of rules Rep. Robertson read the following petition:

To the Honorable the Legislature of the Republic of Hawaii—Gentlemen: The undersigned respectfully represent that in view of the proposal to place a license tax upon the medical profession and its branches, as they are advised is the intent of an Act now under consideration by your honorable body, the duly licensed and practicing members of the medical and dental profession met and considered the proposed measure.

The following resolutions have been adopted and are presented as a petition to your honorable body, to the consideration of which your attention is respectfully requested:

Whereas, in an Act now under consideration by the Legislature of the Republic of Hawaii, entitled, "An Act to amend, add to and consolidate the laws relating to certain licenses, etc.," it is proposed to impose an annual license tax upon all practitioners of medicine and surgery and of dentistry in this Republic; and

Whereas, the proposed measure will be an indirect tax upon those of the community who seek their services, and at a time when, by reason of illness, are least able to afford it; and

Whereas, the imposition of this license tax offends the sense of equity, in that it is at variance with the principle of a progressive income tax which should be duly proportioned to the income of every member of the community; and

Whereas, as citizens and property owners they will cheerfully bear the burden which may be imposed upon them by an equitable system of taxation that may be deemed necessary and expedient by your honorable body, they submit that the proposed tax is eminently unfair and unjust, because it is a tax on labor and education, and bears disproportionately upon the members of the profession; and

Whereas, it is a measure unprecedented to impose such a tax upon the members of liberal professions, who from time immemorial have in all countries been accorded the right to exercise their profession free of special taxation; and

Whereas, if this measure is designed for the protection of the public against the admission of unworthy or incompetent persons into the medical profession, it will not serve the same purpose that would be served by the statute, or provision, that should deny to an incompetent or unworthy person the right to practice medicine at all.

Therefore, Be it resolved, that we do earnestly and respectfully protest and remonstrate against this measure as opposed to equity and the best interests of the community.

Resolved, That copies of these resolutions be sent to the President of the Republic and to the Legislature, and your petitioners will ever pray.

John S. McGrew, N. Russell, N. B. Emerson, F. L. Miner, Hugo Stangenwald, George Herbert, R. W. Anderson, B. McKibbin, George P. Andrews, J. M. Whitney, A. J. Derby, M. E. Grossman, J. T. Wayson, Chas. B. Cooper, D. M. Gedde, D. McLennan, C. B. Wood, H. W. Howard, R. I. Moore, George H. Huddy, C. Clifford Ryder, F. R. Day, S. G. Tucker, J. L. Hildebrand, E. Suhrmann, Igo Mori, S. Kojima, J. Uchida.

Report referred to the Judiciary Committee.

Rep. Robertson then presented the following petition from Chinese barbers in the city:

"To His Excellency Sanford B. Dole, President, To the Honorable the Senate, To the Honorable the House of Representatives of the Republic of Hawaii—The petition of the undersigned, residents and taxpayers of Honolulu (Chinese), humbly sheweth:

"First—That your petitioners have carried on the trade of barbers a number of years and have barber shops in Honolulu.

"Second—That the principal customers who patronize our shops are Chinese, and we claim and contend that we do not come in competition with the American and European barbers in Honolulu and do not in any way interfere with their profits.

"Third—That the bill now before both Houses provides for a license fee to be paid by all barbers, and we claim and contend that we should be exempted from the payment of such license fee, the principle reason being as stated in paragraph 2 of this petition, and for the additional reasons that we already are compelled to pay taxes, heavy rent and our profits are very small.

"We therefore pray that the bill be amended by exempting the Chinese barbers from the payment of the said license fee, and as in duty bound will ever pray.

"Dated this 8th day of April, A. D. 1896."

(Signed by twenty-four Chinese persons.)

Petition referred to the Judiciary Committee.

Rep. Robertson moved that the consideration of House Bill No. 12 be still further deferred. Carried.

Senate Bill No. 11, relating to the restriction of Chinese immigration, was brought up in second reading and passed, after an amendment by Rep. Rycroft making provision for "domestic service or agricultural labor," in "coffee mills," as well as "in the field or in rice or sugar mills"—this in view of the almost certain growth of the coffee industry on the islands. Bill ordered read third time Tuesday.

House adjourned at 10:40 a. m.

RECEPTION LAST NIGHT.

President and Mrs. Dole Entertain Many Guests.

HONORS TO MR. AND MRS. ADAMS.

Good Music and Beautiful Decorations. Hundreds of People Present—Distinguished Guests—A Success Over All the Other Receptions, Etc.

With music and flowers, with the soft glow of Japanese lanterns, hundreds of people enjoyed the reception of President and Mrs. Dole to Mr. and Mrs. E. R. Adams at the beautiful home of the President on Emma street last night.

From 8 until 9:30 o'clock guests came in perfect streams, nor did many see fit to leave until quite late, on account of the pleasant atmosphere that seemed to pervade everything.

The Hawaiian Band, stationed on the lawn near the entrance, played popular selections during the arrival of the guests, and assisted materially in making the event a pleasant one.

The house was a perfect bower of plants, from the spacious verandas into the rooms and out into the conservatory. At the entrance was a curtain formed of Hawaiian and American flags, gracefully draped and trailing lightly on the floor.

The reception room was perhaps the most profuse in decorations, and showed to good advantage the work of artistic hands. Yellow flowers prevailed, with here and there a sprinkling of vines or bunches of maiden-hair. In secluded corners were palms and ferns in just the proportion to accord with the other decorations of the room.

The sitting-room, immediately to the rear, was decorated with a different design in mind. Pink and red carnations and here and there a bunch of stephanotis vine and flowers were set about in various advantageous positions.

The conservatory leading from the dining-room was one of the main attractions of the evening, and a place made welcome by the cooling atmosphere resulting from the playing fountains.

Wandering about from room to room and out upon the verandas, the guests were ever treated to some new thing of beauty to occupy the attention and increase the pleasure of the evening.

President and Mrs. Dole and Mr. and Mrs. E. R. Adams received in the drawing-room.

When most of the guests had arrived it was found that another pleasant feature had been stored up. Miss McGrew played a violin solo with piano accompaniment by Mr. Oscar Herold, and was followed by Miss Richards with a soprano solo, accompanied by Miss McGrew. Next came a duet, "The Wanderer's Night Song," by Mr. Harry Von Holt and his sister, Mrs. Glade, with accompaniment by Mrs. Von Holt. Miss Castle's piano solo concluded the program.

It would be difficult to state just how many people attended the reception last night, but it is safe to say that upwards of 500 people were present.

In the House proceedings reported in this paper yesterday Rep. Rycroft was misquoted in two places.

In speaking of horse racing he said that "gambling at the race course was one of the greatest evils the people of the United States and England have to contend with." He did not say that the races are an evil. Again he was quoted as "favoring the amendment regarding salary of the superintendent of electric lights." He opposed it and Mr. Richards favored it.

LOCAL BREVITIES.

Castle & Cooke are dealers in the finest grades of lubricating oils. See their adv.

The Manufacturer's Shoe Company calls attention to shoes that are shoes and at prices within the reach of all.

American Minister Willis made a formal call on President Dole at the Executive building yesterday. He was accompanied by Consul Mills.

Capt. Ernest Renken of the mounted patrol made a score of 44 at the new police butts, Iwilei, yesterday. Several other good scores were made by members of the police department.

Claims against the estate of John Thomas Waterhouse, Jr., must be presented to Elizabeth Bourne Waterhouse, executrix, within six months from date, or they will be forever barred.

In a notice elsewhere it is announced that Waterhouse's No. 10 store has been sold to E. W. Jordan, who has control of the business and outstanding debts due the store. The Queen street stores will be continued by the Waterhouse estate.

Those who are troubled with rheumatism should try a few applications of Chamberlain's Pain Balm, rubbing the parts vigorously at each application. If that does not bring relief, dampen a piece of flannel with Pain Balm and bind it on over the seat of pain and prompt relief will surely follow. For sale by all druggists and dealers. Benson, Smith & Co., agents for Hawaiian Islands.

TAX LIST SUGGESTION.

B. F. Dillingham Draws Interesting Conclusions.

TAXES PAID BY O. R. & L. CO.

Discrepancy in Showing Made by Business Corporations—Railroad Paying One-eighth of Total—Proper Taxation Will Give Surplus.

MR. EDITOR:—Whoever has been instrumental in bringing before the public the figures which appeared in the columns of your paper this morning under the head of "Review of Tax Returns" has certainly earned the respect and good will of every honest taxpayer in Hawaii.

Assuming the figures which you have published are correct, it ceases to be a wonder that a sixty days' epidemic of cholera, or any other unusual demand upon the public treasury should bring a heavy strain upon the exchequer. This exposition of figures, showing that \$29,202.74 is the total amount of taxes paid by eighty-six business corporations representing directly and indirectly the wealth of the whole country, is a most astounding revelation. That the sugar plantations, incorporated, pay taxes of 1 per cent. on \$10,000,000, and those held under partnership and individuals pay 1 per cent. on a possible \$2,000,000 more (which does not appear clearly in your exhibit) fails to satisfy the unsuspecting taxpayer who in making his returns takes oath that the cash value of his property as made by him is true to the best of his knowledge and belief, and acting in good faith returns his property at its full cash value.

It is a well known fact that the masses in this country are forced to pay 1 per cent. upon the full cash value of their real and personal property. If 1 per cent. taxes should be collected from all property on the same basis of value, the taxes from the sugar industry and "business corporations" would exceed \$300,000 per annum.

It is to be hoped that the present Legislature will give this important matter the attention it deserves, and look to the proper source for the necessary income of the country, rather than to waste time in by-paths seeking to squeeze a few hard-earned dollars from physicians and barbers and others who already contribute more than their share to the public revenue.

The property of the Oahu Railway and Land Company, or the principal part of that company's property—the railway department—is exempt by law from taxation, and yet it appears that the said corporation paid last year about one-eighth of the taxes paid by all the "business corporations" of this country. Is this unjust condition of the tax system, or lack of system, to continue under a republican form of government? If so, there will surely be trouble when the next tax assessment comes around. If money justly due the public treasury is withheld by the wealthy of the country, those who have less should demand the same privilege, and if carried into effect it may help to solve the "home loan" problem, when rich and poor alike come forward to invest in 6 per cent. Government bonds money which all have withheld from taxes due. But the question of interest to be drawn from an exhausted treasury will then appear to be another matter.

This country is one of the richest in the world. There is no good reason why its debt could not be consolidated at 4 per cent. With a proper adjustment of taxes there would be ample revenue to meet current expense, interest on bonds, and still have a surplus of \$300,000 to \$500,000 a year to spend in permanent improvements.

Speaking of the taxes paid by the O. R. & L. Co. brings to mind a remark made by a prominent gentleman in this city, who said: "Think what the Government has done for the O. R. & L. Co."

As this impression seems to exist to some extent, that the Government has done a great deal for the railway company, for which it may or may not ever be rewarded, permit me in this connection to mention a few important facts which may be acceptable to those who care to know the truth.

Prior to the extension of the railway to Waianae, the Government had paid to the O. R. & L. Co. in round numbers \$11,000 subsidy, during which time the Government received an increase of taxes of over \$40,000 from business which grew out of the efforts of the O. R. & L. Co. The increase of taxes now from business inaugurated in connection with the O. R. & L. Co., and which would not have existed but for that company, amount to \$16,000 annually. The figures given this morning as the amount of taxes paid by eighty-six corporations last year are \$29,202.74; deduct from that amount \$3,508.50, the amount paid by the O. R. & L. Co., and we have \$25,694.24.

The amount of increase in taxes which the O. R. & L. Co. created for this Government during its short existence is over 60 per cent. of an amount equal to the total amount paid by all other "business corporations" in this country, as given in your list in this morning's issue.

Perhaps the writer will be pardoned for mentioning this fact, under all the circumstances, to which he will add that a prominent member of the Senate made the remark to a friend of his who had been talking with him about interests concerning this road: "I don't believe in railroads, anyway."

B. F. DILLINGHAM.
April 9, 1896.

Arrival of the Alameda.
The O. S. S. Alameda, von Ortendorp master, arrived at an early hour this morning from San Francisco. She was telephoned at 1:15 a. m.

FOREIGN NEWS ITEMS.

Italy Forms an Alliance With England.

ABOUT VENEZUELA AND CUBA.

Recognition Blocked in Senate—Appropriation for Navy—Saw Heart and Lungs—Cable to Japan—Oxford Wins Again—Remedial Bill Killed.

ROME, April 25.—In the Senate today Baron Blanc, ex-Minister of Foreign Affairs, affirmed that the alliance between Great Britain and Italy was an accomplished fact. The overtures for peace, which had been made with a view to the eventual evacuation of Kassala, Baron Blanc said, had determined the authorities upon a public, definite manifestation of alliance, which was founded upon a more solid basis than protocols, namely, a community for defensive interests. This community would henceforth be extended to the security of Italy as a maritime power, and the Mediterranean power of Italy would now become an effective bond between Great Britain and the Dreibund.

Signor Simonetti, Minister of Foreign Affairs, concurred in Baron Blanc's statement. He created somewhat of a sensation by declaring that if the Dongola expedition was aimed at the reconquering of the Sudan, Italy must, if the conquest be effected, and if Great Britain so desires, restore Kassala.

Advises received from Massowah are that General Baldissera, commander in chief of the Italian forces in Abyssinia, has started from Asmara with a strong force. The object of the expedition is, if possible, to liberate the Italian garrison at Adigrat.

The Senate has approved the credits asked for carrying on the campaign in Egypt.

IN THE SENATE.

A Resolution Offered by Congress to Adjourn May 2d.

WASHINGTON, March 25.—The first reference to the adjournment of Congress came in the Senate today in a formal resolution offered by Mr. Platt, proposing an adjournment on May 2d. Platt said his purpose was to call attention to the desirability of an early adjournment. The resolution was referred to the appropriations committee, as any determination as to adjournment must depend upon the condition of the appropriation bills.

The adoption of a resolution allowing ex-President Harrison to receive a decoration from Spain and Brazil was postponed by an objection from Allen.

During the day Gallinger proposed an amendment prohibiting the United States or any State from giving any recognition or financial aid to any church or religious institution. Most of the day was spent on the legislative appropriation bill, which is not yet completed. The paragraphs substituting salaries for fees for United States district attorneys and marshals were agreed to after a lengthy discussion.

SETTLEMENT MADE.

Agreement Reached on Manitoba School Question.

WINNIPEG, March 28.—The school committee had two sessions today, but as far as is known have not as yet reached any conclusion. Attorney General Sifton being asked for a statement of the proceedings, said:

"I may as well tell you that an understanding has been arrived at between the commissioners and ourselves that nothing will be given out for publication until after the conference proceedings are over. When that time arrives the information will be given to the press in such a way as will leave no doubt as to its definite character. Until that time the press will not get any reliable information from any of us."

Senator Desjardins was more communicative and denied the report that any proposition had been made and refused. He stated that the framework of a settlement had been made, and he was very hopeful of a satisfactory outcome.

UNCLE SAM TO SETTLE IT.

Uran Incident Handed Over to the United States.

WASHINGTON, March 21.—The so-called Uran incident has been divorced from the Venezuela boundary dispute and practically terminated, it is understood, through the good offices of the United States, without the representatives of Great Britain and the South American republic coming into direct relations regarding the affair. The incident had at one time a somewhat threatening aspect, but finally developed into comparative insignificance, capable of exceedingly tame adjustment. It is strenuously contended by those most intimately concerned that the incident never had an ultimatum stage, and that there was never any foundation for the report that a British fleet would be called upon to imitate the Corinto demonstration.

TO REQUEST RECALL.

Sultan Dissatisfied With Action of American Minister.

LONDON, March 25.—The Constantinople correspondent of the Times has heard that for the last year intrigues were on foot between the Palace and Osman Digna which were likely to embarrass Italy and England. According to the dispatch, the Turkish Minister and the First Secretary of the Turkish Legation at Washington have been recalled, owing to the sympathy for the

Armenians manifested in the United States. It is said that the Sultan has promised Ibrahim Pasha \$10,000 if he succeeds in inducing the Armenian Patriarch to retire.

WANTS TO ARBITRATE.

Venezuelan Affair Touched Upon by Lord Salisbury.

LONDON, March 22.—Lord Salisbury has sent a reply to the memorial in favor of Anglo-American arbitration of the Venezuela question, adopted by the Peace Society recently. The reply is addressed to the Rt. Hon. James Stansfield, who presided at the meeting. Lord Salisbury says:

"I am glad to be able to inform you that this question is receiving the attention of the Government, and that proposals in the direction indicated by the memorial are now before the Government of the United States."

OXFORD WINS AGAIN.

Seventh Successive Defeat for Cambridge—Time 20.01.

PUTNEY, March 25.—The fifty-third boat race between Oxford and Cambridge was won by the former today by about a third of a length, after a most exciting finish. Oxford has thus won thirty races of the series, to twenty-two won by Cambridge, the dead heat in 1887 making up the total number pulled. This is the seventh year in succession that Oxford has defeated Cambridge. The time was 20.04, and the course was the usual one from Putney bridge to the winning post above the Ship Inn at Mortlake; distance, about four miles and a quarter.

A CABLE TO JAPAN.

The Project Discussed by the Senate Foreign Relations Committee.

WASHINGTON, March 25.—The Senate committee on foreign relations today discussed the project for the construction of a cable to Japan by the way of Honolulu, briefly, and set apart next Wednesday as a day for the final disposition of this subject. A bill has been drafted embodying the best features of the two measures before the committee and it will be left for next Wednesday to determine which company will be named in the measure. The majority of the committee appear to look upon the Schrymer proposition as the most favorable.

ANGLO-ITALIAN ALLIANCE.

Openly Declared in Italian Senate, Money Voted.

ROME, March 25.—The Senate, by a vote of 109 to 6, has adopted the credit asked for by the Government for contemplated operations in Africa, consequent upon the defeat of the Italian army at Adowa. The amount of the credit is 140,000,000 lire. The speakers during the debate pointed out that the attitude of Great Britain showed that the Anglo-Italian alliance was an accomplished fact, and rested upon a more solid basis than mere treaties and protocols.

WAITING FOR WITNESSES.

Dr. Jamieson's Trial Adjourned Till Arrival of More Evidence.

LONDON, March 25.—The examination of Dr. Jamieson and his fellow prisoners was continued today in Bow street police court. The principal evidence furnished today consisted of testimony as to the cutting of the telegraph wires, and a repetition of the details already cabled of the preparations at Kafeking for the advance of the raiders. The examination was eventually adjourned until April 28 to await the arrival in England of witnesses from South Africa.

Senate Resolutions Accepted.

WASHINGTON, March 26.—After a session with the Senate conference committee on the Cuban question today of less than half an hour's duration, the House conferees agreed to accept the Senate resolutions. The action will have the effect of taking the question entirely out of the Senate and of transferring all further discussion of the Cuban question to the House.

Death to Remedial Bill.

OTTAWA, March 25.—The Government has decided to force the Remedial Bill through the House, and in consequence Sir Charles Tupper gave notice tonight to take Saturday next week. There will be no Easter holidays, and Parliament will sit right on until the 24th prox. For all this, the outlook for the bill becoming a law is not bright.

Mrs. Davidson Acquitted.

SAN FRANCISCO, March 25.—Mrs. Davidson has been acquitted of the charge of extorting \$500 from Rev. C. O. Brown. Mr. Brown was the only witness. He testified that he paid the money not under fear of exposure but to obtain evidence against Mrs. Davidson. The court then instructed the jury to acquit Mrs. Davidson.

Must Work With Turks.

LONDON, March 27.—A Constantinople dispatch to the Daily News says: "The Council of Ministers has decided that Miss Clara Barton can only work in conjunction with the local Turkish commission in the distribution of relief, and can only use their lists of destitute Armenians. An irade to this effect is expected."

Uncle Sam's New Navy.

WASHINGTON, March 26.—The naval appropriation bill was passed today by the House without substantial amendment. The bill as passed carries \$31,611,034 and authorizes the construction of four battle ships and fifteen torpedo boats, the total cost of which will be in the neighborhood of \$35,000,000.

It is pretty definitely settled that the opera house will be opened by Mrs. Charles Turner.

JOHN NOTT,



Wrought Steel Ranges, Chilled Iron Cooking Stoves.

HOUSEKEEPING GOODS:

Agate Ware (White, Gray and Nickel-plated), Pumps, Water and Soil Pipes, Water Closets and Urinals, Rubber Hose and Lawn Sprinklers, Bath Tubs and Steel Sinks, O. S. Gutters and Leaders, Sheet Iron Copper, Zinc and Lead, Lead Pipe and Pipe Fittings.

PLUMBING, TIN, COPPER, AND SHEET IRON WORK.

Diamond Block. 75-79 King Street.

Now is the Time

to break up your ground for planting cane. Planters, after trying other kinds of breakers, have come back to the

Hall's 15 Inch Breaker.



HALL BREAKERS

as being the Best Kind in Use. We have

sold a great many within a few weeks, but still have on hand a few 12, 14 and 15 inch. We also have a few more of the celebrated

Hall's Furrow Plows:

No plantation is fully equipped without one or more of these. We have in stock a few of the WHEEL WALKING SINGLE PLOWS. This is the best stirring plow ever introduced here, and has fairly revolutionized the cultivation on some of the Hilo and Kau plantations. TRY THEM!

Also, Hall's Steel SIDE HILL BREAKERS, for use on hilly ground, and in use on many of the plantations in places where a steam plow or ordinary breaker will not work.

A number of years ago we introduced from Philadelphia the "Planet Jr. Horse Hoe," and have sold hundreds of them all over the Islands. It is one of the best cultivators ever used on a plantation. We are selling a great many now, and have a few left. Now is the time to use them. Constantly on hand all sizes of



Rice Plows, Harrows, Buckeye Mowers, And All Kinds of Agricultural Implements.

The Aluminum Cane Knife

That we have this year introduced has had a wonderful success. We got entirely out, but have just received a new lot. Read this letter:

MESSRS. E. O. HALL & SON, Honolulu.
MANA, KAUAI, January 30, 1896.

DEAR SIRS:—Regarding the aluminum cane knives which you sold us some time ago, allow us to state that same have given us the utmost satisfaction, and we think them superior to any cane knife we have used. The knives are light and durable, and keep a very good edge. The handles are also a great improvement, and are well shaped for Japs. Our men always try to secure an aluminum knife in preference to others, which we think the very best recommendation. We remain, Yours truly,

H. P. FAYE & CO.

The Tropic Oil

For Engine and Cylinder in meeting with great success. We thought we had enough to carry us through the season, but got entirely out. We have just received another lot and are now ready to supply any orders that may come in.

The "Tropic" is a Very High Grade Oil and has given perfect satisfaction where it is being used.

E. O. HALL & SON.

CORNER FORT AND KING STS., HONOLULU.

The Daily ADVERTISER.

75 Cents a Month.

Delivered by Carrier.

CASTLE & COOKE, Ld.,

Life and Fire

Insurance Ag'ts.

AGENTS FOR

New England Mutual

LIFE INSURANCE COMPANY

Of Boston.

Fino Fire Insurance Company

Of Hartford.

INSURANCE

Theo. H. Davies & Co., Ld.

AGENTS FOR

FIRE, LIFE and MARINE

INSURANCE.

Northern Assurance Co

Of London for FIRE & LIFE.

Established 1836.

Accumulated Funds, \$3,975,000.

BRITISH AND FOREIGN

MARINE INSURANCE CO., Ld.,

Of Liverpool for MARINE.

Capital - - £1,000,000.

Reduction of Rates.

Immediate Payment of Claims.

THEO. H. DAVIES & CO., Ld., Agents.

Hamburg-Bremen Fire Insurance Co.

The undersigned having been appointed agents of the above company are prepared to insure risks against fire on Stone and Brick Buildings and on Merchandise stored therein on the most favorable terms. For particulars apply at the office of F. A. SCHAEFER & CO., Agents.

General Insurance Company for Sea, River and Land Transport of Bremen.

Having established an agency at Honolulu and the Hawaiian Islands the undersigned General Agents are authorized to take risks against the dangers of the sea at the most reasonable rates and on the most favorable terms.

F. A. SCHAEFER & CO.,

Agents for the Hawaiian Islands.

German Lloyd Marine Insurance Co.

OF BERLIN.

Fortuna General Insurance Company

OF BERLIN.

The above Insurance Companies have established a General Agency here, and the undersigned, General Agents, are authorized to take risks against the dangers of the sea at the most reasonable rates and on the most favorable terms.

F. A. SCHAEFER & CO., Gnl. Agts.

Trans-Atlantic Fire Insurance Company

OF HAMBURG.

Capital of the company and reserve, reichsmarks 6,000,000
Capital their reinsurance companies 101,650,000

Total reichsmarks 107,650,000

North German Fire Insurance Company

OF HAMBURG.

Capital of the company and reserve, reichsmarks 8,830,000
Capital their reinsurance companies 35,000,000

Total reichsmarks 43,830,000

The undersigned, General Agents of the above two companies for the Hawaiian Islands, are prepared to insure Buildings, Furniture, Merchandise and Produce, Machinery, etc., also Sugar and Rice Mills, and Vessels in the harbor, against loss or damage by fire on the most favorable terms.

H. HACKFELD & CO.

North British and Mercantile INSURANCE COMPANY.

TOTAL ASSETS 31ST DEC., 1894.
£11,671,018 2s. 2d.

1—Authorized Capital, £3,000,000
Subscribed Capital, £750,000
Paid-up Capital, £87,500 0 0
2—Fire Funds, £410,993 7 3
3—Life and Annuity Funds, £5,572,525 14 11

£11,671,018 2s. 2d.
Revenue Fire Branch, 1,546,856 18 7
Revenue Life and Annuity Branches, 1,359,821 16 9
£2,906,678 15 4

The accumulated funds of the Fire and Life Departments are free from liability in respect of each other.

ED. HOFFSCHLAEGER & CO.,

Agents for the Hawaiian Islands.

S. T. ALEXANDER H. P. BALDWIN

ALEXANDER & BALDWIN

Commission Merchants,

NO. 3 CALIFORNIA STREET, SAN FRANCISCO

Island Orders Promptly Filled.

BENSON, SMITH & CO.,

Jobbing and Manufacturing

PHARMACISTS.

DEALERS IN

PURE DRUGS,

Chemicals,

MEDICINAL PREPARATIONS

AND

Patent Medicines

At the Lowest Prices.

COR. OF FORT AND HOTEL STREETS.

W. H. RICE,

Stock Raiser

— And Dealer in —

LIVE STOCK.

— BREEDER OF —

Fine Horses and Cattle

Well-bred Fresh Milch Cows, and

Young Sussex Bulls,

Fine Saddle and Carriage Horses

FOR SALE.

Tourists and Excursion Parties desiring Single, Double or Four-in-hand Team or Saddle Horses can be accommodated at W. H. Rice's Livery Stables.

All Communications to be Addressed to

W. H. RICE,

LIHUE, KAUAI.

Metropolitan Market

KING STREET.

Choicest Meats

From Finest Herds.

J. J. WALLER, Proprietor.

Families and Shipping Supplied

ON SHORT NOTICE

AT THE

Lowest Market Prices

All Meats delivered from this market are Thoroughly Chilled Immediately after killing by means of a Bell-Coleman Patent Dry Air Refrigerator. Meat so treated retains all its juicy properties and is guaranteed to keep longer after delivery than freshly-killed meat.

Beaver Saloon.

H. J. NOLTE, - Prop.

Begs to announce to his friends and the public in general that he has opened the above saloon, where

FIRST-CLASS REFRESHMENTS

Will be served from 3 a. m. till 10 p. m., under the immediate supervision of a competent Chef de Cuisine.

THE FINEST GRADES OF

Tobaccos,

Cigars, Pipes and

Smokers' Sundries

Chosen by a personal selection from first-class manufacturers has been obtained and will be added to from time to time.

One of Brunswick & Balke's

Celebrated Billiard Tables

Connected with the establishment, where lovers of the cue can participate.

Typewriting and Copying.

MISS M. F. LEDERER,

Office—Hawaiian Abstract and Title Co.,

Corner Fort and Merchant streets, 421-11

ROESCH CANE CARRIER.

It is the invention of a Local Carpenter.

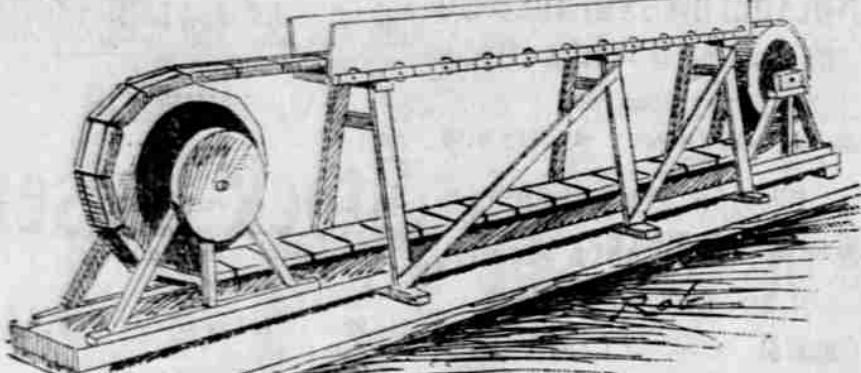
Will do as Much in an Hour as 25 Bullock Carts in a Day—Slight Cost per Mile—Will be Adopted.

Charles Roesch, formerly carpenter at Pahala plantation, has invented a long-distance cane-carrier that may be of great benefit as an economical piece of machinery on plantations.

Mr. Roesch has adopted for his invention the old principle of treadmills, and it can be made to run an unlimited distance.

Mr. Roesch has completed models of his invention and submitted them to the managers of several plantations, who have approved them. Patents have been obtained for the Hawaiian Islands, and applications have been made to have them cover the United States.

The carrier is intended for the removal of cane from the cane fields to the mill, whether the grade be up or down, and it is destined to supersede the costly expense of bullock teams



ROESCH PATENT CANE CARRIER.

over rough ground. It is estimated that it will do as much work in one hour as twenty-five bullock carts can accomplish in a day.

It is built somewhat on the principle of a flume with a movable bottom. The flume box can be made twelve feet long, so that they can be easily handled when it is necessary. The flume box is mounted on trusses twelve feet apart. On each of the carriers is a driving wheel eight feet in diameter. These wheels are made so that it is impossible for the cable to slip, as they are divided up into equal parts of four-inch, flat surface, so that there is from five to six of the boards on a steady strain all the time while the machinery is in motion. The wheel nearest the mill is connected by a belt to the engine, by which power is introduced to the carrier.

There is a double cable supported by fourteen-inch carriers, which go on rollers through the flume boards and around the driving wheels to prevent slipping. The cables will be 3/4-inch steel-wire roller, are 2 1/2 inches, working in a 3/4-inch steel pin in plates. These are fastened with screws, four on each plate, and the rollers are of wood; the plates are malleable iron. The boxes are fourteen feet across the bottom, with ten-inch-high sideboards. The Roesch carrier is constructed on the plantation at a reasonable cost; it is estimated after careful study that one of these carriers can be constructed at a cost not to exceed \$5,000 per mile; two miles would cost but little more, as the same wheels and power are used.

A point in favor of this carrier, and a matter that has been a stumbling-block in the way of former methods tried, is that the wind has no effect on it. Some time ago an island plantation expended \$36,000 on a scheme which ultimately failed on account of the strong prevailing winds at that point. The cane is thrown in the same manner as a common water flume, and will be conducted along the same way. Wood, feed, etc., can also be carried in the same manner.

Mr. Roesch proposes to build a coal-carrier, to be used in loading island steamers; it will be somewhat similar in construction to the cane-carrier, the difference being in the carrier boards and wheels. Mr. Roesch is away at present on Hawaii on business in connection with his patent.

Death of L. C. Kelley.

Mr. L. C. Kelley, who died yesterday, has for many years been a resident of Oakland, Cal., and for the last twenty-two years was connected with the well-known firm of "The Sather Banking Company" of San Francisco. Owing to failing health he was given six months' leave of absence, and took passage in the bark Rithet, which arrived at this port on the 2d inst., with his wife, who is the eldest daughter of Mr. H. M. Whitney of this city. His disease had advanced to such a stage that the ocean voyage failed to produce a change for the better, and he succumbed to the fatal consumption which had fastened on him. Mr. Kelley was held in high esteem by the banking firm with which he was connected, as well as by the citizens of Oakland and San Francisco. He leaves a widow and four daughters, three of the latter being now in Oakland, while the youngest is here with her mother. Mr. Kelley was a member of the Knights of Honor, and also of the Ancient Order of United Workmen of California.

An Affidavit.

This is to certify that on May 11th I walked to Melick's drugstore on a pair of crutches and bought a bottle of Chamberlain's Pain Balm for inflammatory rheumatism, which had crippled me up. After using three bottles I am completely cured. I can cheerfully recommend it.—Charles H. Wetzel, Sunbury, Pa.

Sworn and subscribed to before me on August 10, 1894.—Walter Shipman, J. P. For sale at 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., Agts. for Hawaiian Islands.

COURT NOTES.

Demurrer Sustained in Spreckels Case—Commissioner Appointed.

The Supreme Court has rendered a decision in the celebrated case of the smuggling schooner Henrietta. The decree of the lower court condemning the vessel and fittings is confirmed.

The same court sustained the demurrer in the suit in equity brought by Rudolph Spreckels against the Paauhau Plantation Company to restrain the latter from paying over any dividends accruing on the stock. The court holds that the plaintiff has an adequate and complete remedy at law. The bill not alleging that equity should take jurisdiction to avoid a multiplicity of suits, the court does not consider the question.

Argument in the demurrer in the Aforesaid case was heard all day yesterday.

W. A. Wall has been appointed

commissioner to partition real estate in the equity suit brought by Elizabeth K. Booth against Kapuakela.

Miss Aggie Gilman was married to Zachariah McKeague at the home of the bride, Monday evening. A big reception and luau was held afterward in honor of the event. Mr. McKeague was until recently a school teacher in Maui. He has accepted a position as school teacher in Waialeale, Koolau, and will remove there soon.

HOW DID THE THIEF GET IN?

You wake up some morning and miss your watch, your purse, your best clothes and other valuables. Yet neither you nor any member of your family heard a sound during the night. Neither is there a sign of how the thief got into the house, nor by what road he decamped. You rush round and tell the police, and also decide to keep a dog and a shot gun. You will let thieves know they mustn't come fooling around your premises after this. A sensible procedure. Meanwhile your watch, your money, etc., are gone. Quite a nuisance. Now suppose I should tell you that the thief who stole your property never entered your house at all; that he was born in it—had lived twenty years in it; never had been out of it till he went off with your things, albeit not a soul of you had ever seen or heard of him. What would you say to me? You would call me an idiot and threaten to have me sent back to the asylum. But don't be too sure.

"Later on," says Mr. Heekin, "rheumatism struck into my system and I had pains all over me. I was confined to my bed for three months with it and could not dress myself. In this general condition I continued for five years. One after another I was treated by fourteen doctors in that time, but their medicines did me little or no good. At one time I went to the Infirmary at Sorebury, where they treated me for heart disease, but I got worse, and, feeling anxious, returned home."

How was finally cured we will mention in a minute. First, however, about his rheumatism. Every intelligent person knows that rheumatism and gout (its twin brother) is virtually a universal ailment. It does its cruel and body-racking work in every country and climate. No other malady causes so vast an aggregate of suffering and disability. Whatever will cure it is worth more money in England than a gold mine to every country.

But does rheumatism "strike into" the system as a bullet or a knife might strike into it? No. Rheumatism is a thief who steals away our comfort and strength; but it is a thief, as I said, who is born on the premises. In other words, it is one—and only one—of the direct consequences of indigestion and dyspepsia. And this is the why and wherefore. Indigestion creates a poison called uric acid; this acid combines with the chloride of sodium to form a salt; this salt is urate of sodium, which is deposited in the form of sharp crystals in the muscles and joints. Then comes inflammation and agony, otherwise rheumatism. Thus you perceive that it doesn't come from the outside, but from the inside—from the stomach. Our friend's cold, caught in the mine, didn't produce his rheumatism; it clogged his skin and so kept all the poison in his body instead of letting part of it out.

Here is our very good friend Mr. Richard Heekin, of Pentervin, Salop, who expresses an opinion in this line. Let us have his exact words. He says: "Rheumatism struck into my system." Of course we understand that he speaks after the manner of men. You know we talk of being "attacked" by this, that and the other complaint, as though diseases were like soldiers or wild beasts. "Doesn't make any odds," do you say? Beg pardon; but it does—very much so. For it teaches us to look in the wrong direction for danger. Do you see now?

Thirteen years ago, in the spring of 1880, whilst working in the Roman Gravel Lead Mines, Mr. Heekin took a bad cold. He got over the cold, but not over what followed it. He was feeble, without appetite, and had a deal of pain in the chest and sides. His eyes and skin were tinted yellow, and his hands and feet were cold and clammy. Frequently he would break out into a cold perspiration, as a man does on receiving a nervous shock caused by something fearful or horrible. He was also troubled with pain in the heart, and had spells of difficult breathing—what medical men call asthma.

Mr. Heekin adds: "I was cured at last by Mother Seigel's Curative Syrup, and without it I believe I should have been dead long ago."

Very likely, very likely; for this thief, although he may wait long for his opportunity, isn't always satisfied to run away with our comfort and our money; he often takes life too.



Every Rider

"BIKE"

Will appreciate the virtue of

SELVYT

The New POLISHING CLOTH.

Better and Cheaper than Chamois Leather!

Polishes in half the time, with less than half the labor required with any other material. We are selling them so as to be within the reach of every one. Three sizes:

15c. 25c. 50c.

HOLLISTER DRUG CO., SOLE AGENTS.

Pacific Guano and Fertilizer Co.

G. N. WILCOX, President. T. MAY, Auditor.
J. F. HACKFELD, Vice-President. E. SMITH, Secretary and Treasurer.
P. O. BOX 484. MUTUAL TEL. 467.

WE ARE PREPARED TO FILL ALL ORDERS FOR

Artificial Fertilizers.

ALSO CONSTANTLY ON HAND.

Pacific Guano, Potash, Sulphate of Ammonia, Nitrate of Soda, Calcined Fertilizer, Salts, Etc., Etc.

Special attention given to analysis of soils by our Agricultural Chemist.

ALL GOODS ARE GUARANTEED IN EVERY RESPECT.

For further particulars apply to

PACIFIC GUANO AND FERTILIZER COMPANY.

DR. W. AVERDAM, Manager.

The PACIFIC HOSPITAL STOCKTON, CAL.

—UNDER THE MANAGEMENT OF—
DR. F. P. CLARK, Medical Dept. DR. G. A. HUGHES, Asst. Physician. DR. G. CLARK, Business Manager.



PRIVATE HOSPITAL for the CARE and TREATMENT of MENTAL and NERVOUS DISEASES, MORPHINE and COCAINE HABITS. The Proprietary Institution known as The Pacific Hospital is especially devoted to the care and treatment of Mental and Nervous Diseases. The buildings are spacious and comfortable, having been constructed for the accommodation of over 300 patients, and they are pleasantly situated in the suburbs of Stockton, and surrounded by attractive grounds of 40 acres in extent, with cultivated gardens and pleasant walks. Its advantages over public institutions in facility of admission and procuring extra accommodations, if required, are obvious. For terms and other particulars apply to the Management. REFERENCES: DR. L. C. LANE, San Francisco. DR. R. H. PLYMER, San Francisco. DR. W. H. KATE, S. F. ex-Supt. Ins. Asylum. DR. E. H. WOOLLEY, S. F. Co., and Oakland. DR. E. A. McLEAN, San Francisco. DR. W. H. THOMAS, San Jose. DR. J. S. TITUS, San Francisco. DR. G. A. SHUTTLER, Supt. State Insane Asylum. 1895-96.

H. Hackfeld & Co. Art Goods.

Are just in receipt of large importations by their iron barges "Paulsenberg" and "J. C. Phipps" from Europe and by a number of vessels from America, consisting of a large and

Complete Assortment

DRY GOODS

Such as Prints, Gingham, Cottons, Shetlings, Denims, Tickings, Regattas, Drills, Mosquito Netting, Curtains, Lawns.

A FINE SELECTION OF Dress Goods, Zephyrs, Etc.,

IN THE LATEST STYLES. A splendid line of Flannels, Black and Colored Merinos and Cashmeres, Satins, Velvets, Plushes, Crapes, Etc.

Tailors' Goods.

A FULL ASSORTMENT. Silasias, Sleeve Linings, Stiff Linen, Italian Cloth, Molekins, Meltons, Serge, Kanimingans, Etc.

Clothing, Underwear, Shawls,

Blankets, Quilts, Towels, Table Covers, Napkins, Handkerchiefs, Gloves, Hosiery, Hats, Umbrellas, Rugs and Carpets, Ribbons, Laces and Embroideries, Cutlery, Perfumery, Soaps, Etc.

A Large Variety of Saddles,

Vienna and Iron Garden Furniture, Reebstein & Seiler Pianos, Iron Bedsteads, Etc., Etc.

American and European Groceries, Liquors, Beer, and Mineral Waters, Oils and Paints, Caustic Soda, Sugar, Rice and Cabbages.

Sail Twine and Winding Twine, Wrapping Paper, Burials, Filter-press Cloth, Roofing plates Square and Arch Firebricks, Lubricating Grease.

Sheet Zinc, Sheet Lead, Plain Galvanized Iron (best and 3d best), Galvanized Corrugated Iron, Steel Rails (15 and 20) Railroad Bolts, Spikes and Fishplates.

Railroad Steel Sleepers, Market Baskets, Demijohns and Corks.

Also, Hawaiian Sugar and Rice; Golden Gate, Diamond, Sperry's, Merchant's and El Dorado Flour, Salmon, Corned Beef, Etc.

For Sale on the Most Liberal Terms and at the Lowest Prices by

H. HACKFELD & CO.

FOR

BEAUTIFUL HAIR

Ayer's Hair Vigor

RESTORES COLOR, PROMOTES

Luxuriant Growth,

Keeps the scalp cool, moist, healthy, and free from dandruff. It is the best dressing in the world, and is perfectly harmless. Those desiring to retain the youthful appearance of the hair to an advanced period of life should use



Ayer's Hair Vigor.

Cold Medals at the World's Great Expositions.

Beware of cheap imitations. The name Ayer's is prominent on the wrapper, and is blown in the glass of each bottle.

AGENTS FOR HAWAIIAN ISLANDS:

HOLLISTER DRUG COMPANY Limited.

J. S. WALKER,

General Agent the Hawaiian Islands,

Royal Insurance Company,

Alliance Assurance Company, Alliance Marine and General Insurance Company.

WILHELMA OF MADDEBURG

INSURANCE COMPANY. Sun Life Insurance Company of Scotland, Scottish Union and National Union.

Room 12, Spreckels' Block, Honolulu, H. I.

BEAVER SALOON,

Fort street, opposite Wilder & Co.'s.

H. J. SOLTE, Proprietor.

First-class Lunches Served With Tea

Coffee, Soda Water, Ginger Ale or Milk. Open from 3 a. m. to 10 p. m. Smokers' Requisites a specialty.

The demand for colors, both water and oil, is the surest indication of a refined taste among the ladies of the Islands. We are in a position to supply the demand.

A full supply of colors, brushes, oils, varnish and canvas always on hand.

Picture framing, satisfactory price, is due largely to the taste displayed in the selection of mouldings that will harmonize with the picture. We have the taste and mouldings. Let us give you a suggestion.

King Bros.,

HOTEL STREET.



A Model Plant is not complete without Electric Power, thus dispensing with small engines.

Why not generate your power from one CENTRAL Station? One generator can furnish power to your Pumps, Centrifugals, Elevators, Plows, Railways and Hoists; also furnish light and power for a radius of from 15 to 20 miles.

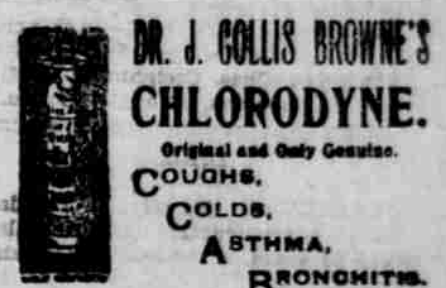
Electric power being used saves the labor of hauling coal in your field, also water, and does away with high-priced engineers, and only have one engine to look after in your mill.

Where water power is available it costs nothing to generate Electric Power.

THE HAWAIIAN ELECTRIC COMPANY is now ready to furnish Electric Plants and Generators of all descriptions at short notice, and also has on hand a large stock of wire, cables, ladders and all Electrical Goods.

All orders will be given prompt attention, and estimates furnished for Lighting and Power Plants; also attention is given to House and Marine Wiring.

THEO. HOFFMAN, Manager.



DR. J. COLLIS BROWNE'S CHLORODYNE.

Original and Only Genuine. COUGHS, COLDS, ASTHMA, BRONCHITIS.

Dr. J. Collis Browne's Chlorodyne, Vice-Chancellor SIR W. PAGE WOOD stated publicly in court that Dr. J. COLLIS BROWNE was undoubtedly the INVENTOR OF CHLORODYNE, that the whole story of the defendant Freeman was deliberately untrue, and he regretted to say it had been sworn to. See The Times, July 13, 1864.

Dr. J. Collis Browne's Chlorodyne is a liquid medicine which assuages PAIN of EVERY KIND, affords a calm, refreshing sleep WITHOUT HEADACHE, and INVIGORATES the nervous system when exhausted. Is the Great Specific for Cholera, Dysentery, Diarrhoea.

The General Board of Health, London, report that it ACTS as a CHARM, and does generally sufficient.

Dr. Gibbon, Army Medical Staff, Calcutta, states: "Two doses completely cured me of diarrhoea."

Dr. J. Collis Browne's Chlorodyne is the TRUE PALLIATIVE in Neuralgia, Gout, Cancer, Toothache, Rheumatism.

Dr. J. Collis Browne's Chlorodyne rapidly cuts short all attacks of Epilepsy, Spasms, Colic, Palpitation, Hysteria.

Important Caution.—The Immense Sale of this Remedy has given rise to many Unscrupulous Imitations.

N. B.—Every Bottle of Genuine Chlorodyne bears on the Government Stamp the name of the inventor, Dr. J. Collis Browne. Sold in bottles 1s. 1d., 2s. 6d. and 4s. 6d., by all chemists.

Sole Manufacturer, J. T. DAVENPORT,

33 Great Russell street, London, W. C.

HUSTACE & CO.,

Dealers in

Wood and Coal,

ALSO WHITE AND BLACK SAND, which we will sell at the very lowest market rates.

Telephone No. 414.

SHIPPING INTELLIGENCE.

ARRIVALS.

Tuesday, April 7.
C. A. S. S. Warrimoo, Bird, from Victoria and Vancouver.
Stmr W G Hall, Simerson, from Maui and Hawaii.
Stmr Kaala, Thompson, from Lahaina.
Wednesday, April 8.
Ship C. F. Sargeant, Morse, from Newcastle.
Bl. Melrose, Peterson, from New-Castle.
Bkme Imigard, Schmidt, from San Francisco.
Stmr Lehua, Nye, from Hawaii ports.
Stmr James Makee, Peterson, from Kauai ports.
Stmr J. A. Cummins, Nelson, from Oahu ports.
Stmr Kaena, Calway, from Oahu ports.
Thursday, April 9.
Stmr Mikahala, Haglund, from Kauai.
Stmr Kaena, Calway, for Oahu ports.
Stmr Ke Au Hou, Thompson, from Kauai ports.
O S S Alameda, von Ortendorp, from San Francisco.

DEPARTURES.

Tuesday, April 7.
C. A. S. S. Warrimoo, Bird, for the Colonies.
Stmr Iwalani, Smythe, for Lahaina and Hamakua.
Stmr Claudine, Cameron, for Maui ports.
Stmr Mokoli, McGregor, for Molokai and Lanai.
Stmr Likiike, Weir, for Hawaii ports.
Bk Andrew Welch, Drew, for San F.
Wednesday, April 8.
Stmr James Makee, Peterson, for Kauai ports.
Stmr Kaala, Thompson, for Oahu ports.
Bk Paul Isenberg, Wuhmann, for San Francisco.
Thursday, April 9.
Stmr Mikahala, Haglund, for Kauai ports, at 5 p. m.

VESSELS LEAVING TODAY.

Stmr W G Hall, Simerson, for Maui and Hawaii.

PASSENGERS.

Arrivals.
From Maui and Hawaii, per stmr W G Hall, April 7—Dr Tennant, Hon. H. P. Baldwin, H. John Ohu, C. A. Wells, I. Farren, Miss Minnie Bolster Awana, and 38 on deck.
From Vancouver and Victoria, per R. M. S. Warrimoo, April 7—T. Richard Robinson, Mr. Ingham, Mrs. Gosling and family.
From Kauai, per stmr Mikahala, April 9—J. M. Leino and wife.
Departures.
For Maui, per stmr Claudine, April 7 Miss Ella Wight, Mrs. Kolomoku, Dr. Moore, D. Kapokimohewa and J. K. Saunders.
For the Colonies, per C. A. S. S. Warrimoo, April 7: Mr. and Mrs. R. S. Yegi and infant, Dr. J. Hastings Reed and Mrs. S. C. Swan.
For San Francisco, per the Andrew Welch, April 7: H. W. Gilman.

MARRIED.

McKEAGUE-GILMAN—In this city, Monday evening, April 6th, at the residence of the bride, Robello Lane, Miss Aggie Gilman to Zachariah McKeague, the Rev. Father Lenore officiating.
CREIGHTON-CUMMINS—In this city, April 6, 1896, the Rev. Fr. Valentine officiating, Chas. Creighton and Miss May A. Cummins, both of Honolulu.

DIED.

KELLEY—In this city, on Tuesday, April 7, of consumption, Luke C. Kelley, aged 66 years, a resident of Oakland, Cal.
The funeral will take place from the residence of H. M. Whitney, on King street, at 4 o'clock this (Wednesday) afternoon.

WHARF AND WAVE.

It has been learned from the agents of the C. A. S. S. Co. that the Miowera was to leave Sydney April 7th, and will therefore not be due at Honolulu until on or about the 22d inst.

Pilot Sanders began his services as pilot by bringing the Warrimoo into port yesterday. This he did in a most satisfactory manner, bearing out his reputation of being a cool-headed and careful man in the performance of his duty.

George Stratemeyer, the new port surveyor, was asked the following question by quite a number of people along the water front yesterday: "How about it, George, did you get your feet wet yesterday, and was the swell outside the boat too much for the swell inside the boat?"

The R. M. S. Warrimoo, Bird, commander, arrived at 11:30 yesterday, 7 days from Vancouver and Victoria. Following is the purser's report: Left Vancouver at 6 a. m. on the 30th ult.; Victoria at 7 p. m. of the same day; rounding Cape Flattery at 11:30 p. m.; passed Makapuu Point at 9:50 a. m. on the 7th, arriving as above. Southwest and westerly gale blew, with heavy cross sea, clearing up at noon of the 4th; thence to arrival, fine weather.

ONE BOX OF CLARKE'S B41 PILLS

It is warranted to cure all discharges from the Primary Organs, in either sex (acquired or constitutional), Gravel, and Pains in the Back, Guaranteed free from Mercury. Sold in Boxes, 4s. 6d. each, by all Chemists and Patent Medicine Vendors throughout the World. Proprietors: THE LANCET AND MIDLAND COUNTIES DRUG COMPANY, Lincoln, England.

AN ACT TO MITIGATE.

Subject Thoroughly Discussed by Physicians.

WOULD BE WRONG TO REPEAL.

What Can Take Its Place—Evils of Prostitution Must Be Checked—Law Might Be More Stringent—More Frequent Inspection Advised Here.

At the meeting of the Board of Health on Wednesday, President W. O. Smith announced that he had invited several members of the Legislature to be present, in order that they might hear the opinions of the members of the Board on the proposal to repeal the Act to Mitigate.

Rep. Bond, chairman of the House committee to whom the new Act was referred, said he would be glad to hear anything the physicians might have to say.

In response to a question by the president, Dr. Day said he had decided objections to any change being made that would abandon the law. It was as necessary here under the circumstances as anything else on the statutes. Last year we had an epidemic of cholera, which cost a great deal of money to stamp out, and the lives of sixty-eight persons. "If the reports were examined I am confident more than that number die every year here of syphilis. There are five women in the hospital today being treated for syphilis, and sent there through this very Act to Mitigate. If it were not for that those women would be transmitting the disease to men in the community. I do not think the morals of Honolulu or any other community can be improved by statute; it must be by some other way."

Dr. Wood coincided with Dr. Day. The Act could have no effect upon the morals of the community. It does not make women prostitutes, nor does it send men into their houses. When there is a better law, repeal this one. "I object to tearing down the old house until the new one is ready to occupy."

Dr. Emerson opposed repealing the law, even though it be a poor one; it is better to have it than to have none at all. "As to the moral side of the question, all that has been said is in favor of it. Disease does not improve the morals of a community, and a diseased child is more apt to be a law-breaking person than one who is healthy."

Theo. F. Lansing thought the doctors had expressed the thing clearly. He did not see how the morals of the community can be improved by taking statutes from the books. Every man who has a mother, wife or sister can do a great deal in missionary work among men who live with women and are not married to them. Illegitimate children are born to these people and taken into society. If this very thing was frowned down, he believed the standard of morals would be elevated. He had not studied the question carefully, but as far as he had gone he had failed to see where any good can be done by repealing the Act.

Dr. Wood said much of the disease from such causes comes from unregistered women. "Repeal the Act and you will have 119 more on the streets to spread the disease."

R. W. Myers thought that prostitution could not be stopped, and it was better to make the evil as light as possible. If the Act to Mitigate had been passed ten years before it was there would be 50,000 more Hawaiians here than there are.

Rep. Rycroft stated that he had a conversation with Dr. McKibbin on the subject, and had learned from him that for a whole year, owing to a shortage in the appropriation, the law was not in operation, and the increase in venereal disease was large.

In answer to a question as to the probability of repealing the law, Dr. Wood gave it as his opinion that the women would go into privacy and ply their trade. The men who solicit for them now would do so then, and he would like to suggest that severe measures against solicitation be adopted.

Minister Smith—The whole agitation at this time has been through the Advertiser. The situation was worse a year ago, because the women solicited. That was stopped and they afterward sat in the windows. That was stopped. Then they had lace curtains as a sign, and when that was made known by the newspapers it was stopped.

T. F. Lansing thought the evil as difficult to control or regulate as taxation. People in other countries have tried for years to stop it, without effect. So far as the agitation goes, with the exception of one class mentioned, he endorsed what the Advertiser has printed concerning the condition of affairs.

Dr. R. P. Myers said that through the enforcement of the Act the health of the prostitutes here was better than with the same class of women in any city in the world.

Replying to a question by Senator Baldwin, the president, W. O. Smith, said the percentage of Japanese women registered was growing larger and Hawaiians less.

EXECUTOR'S NOTICE TO CREDITORS.

NOTICE is hereby given to all persons having claims against the estate of John Thomas Waterhouse, Jr., late of Honolulu, deceased, to present the same to the undersigned within six months from the date of the publication of this notice, or they will be forever barred.

ELIZABETH BOURNE WATERHOUSE, Executor of the will of John Thomas Waterhouse, Jr.
Honolulu, April 7, 1896.
4272-31 1749-4w

CHANGES IN TAX METHODS.

Some Plans for Increasing Revenue.

Committee Report to the Senate—Get to the Bottom of It—Appeals to Supreme Court.

HONOLULU, April 8, 1896.

Hon. W. C. Wilder, President of the Senate, Sir:—Your special committee, to whom was referred Senate Bill No. 2, relating to internal taxes, report that they have had the same under consideration and recommend the following amendments thereto, viz:—

First—That Section 16 of said Act be amended so as to read as follows:

"Section 16. All real and personal property and the interest of any person in any real or personal property shall be assessed separately as to each item thereof, for its full cash value."

"Provided, however, that in all cases where real and personal property or several classes or kinds of parcels of real or personal property, respectively, are combined and made the basis of an enterprise for profit, shall be assessed as a whole on its fair and reasonable aggregate value."

"In estimating the aggregate value of each such enterprise for profit there shall be taken into consideration the net profits made by the same, and all other facts and considerations which reasonably and fairly bear upon such valuation."

In ascertaining the aggregate value of the property constituting an enterprise for profit for the purpose indicated by this Section, there shall be excluded therefrom the value of shares in other Hawaiian corporations, held or owned by such enterprise, and all property on which specific taxes are levied. "And further provided, that when any real estate or house is rented or leased, the sum of eight years' rental of the same shall be the assessment value of such real estate or house, unless such valuation shall be manifestly unfair or unjust."

Second—By adding a new section after Section 66, to be called Section 67, to be worded as follows, viz:—

"Section 67. If any of the property by this act directed to be returned shall consist of real or personal property, or several classes or kinds of parcels of real or personal property, respectively, which are combined and made the basis of an enterprise for profit, the person making the return shall give a detailed description of such property and state the aggregate value thereof, taking into consideration the net profit made by the same; and all other facts and considerations which reasonably and fairly bear upon such valuation."

"He shall state what, if any, the net profits of such enterprise have been during the twelve months next preceding; and, if known, what sale or sales of stock or other interest in such enterprise have taken place during the twelve months next preceding, giving the name of the person selling, the person buying, the number of shares or proportion of interest sold upon each sale; and, when known, the purchase price thereof."

Third—By adding four new sections after Section 80, to be called Sections 81, 82, 83 and 84, and to be worded as follows, viz:—

"Appeal to Supreme Court."

"Section 81. If any tax appeal court shall reduce the valuation of any property below the valuation placed thereon by the assessor, so that such reduction shall amount to \$5,000 or upwards;

"Or shall value the property of any taxpayer at \$5,000 or more, greater than the valuation placed thereon in his tax return by the person making the return thereof;

"The tax assessor or the taxpayer, as the case may be, may at any time within twenty days appeal to the Supreme Court from such decision of such tax appeal court, by filing a notice of appeal, and if the appellant is the taxpayer, depositing with the chairman of such court the sum of \$100, or file in lieu thereof a bond with sufficient surety to the Clerk of the Supreme Court, in the sum of \$100, conditioned to pay all costs of such appeal in case the same is not sustained."

"Certificate of Appeal to the Supreme Court."

"Section 82. Upon any appeal being perfected as aforesaid, the chairman of the Tax Appeal Court from which such appeal is taken shall immediately certify up to the Supreme Court the record of all proceedings had before such Tax Appeal Court in and concerning such case, in which certificate there shall be set forth:

"1. The valuation of the property in dispute, claimed by the assessor."

"2. The valuation of the same, claimed by the taxpayer."

"3. The valuation placed thereon by the Tax Appeal Court."

"Such certificate shall be accompanied by a copy of the evidence taken before such Tax Appeal Court, and the decision of such court in such case."

"Evidence on Appeal to the Supreme Court."

"Section 83. Upon any appeal to the Supreme Court under the provisions of this Act, the evidence taken before the Tax Appeal Court in connection with such appealed case shall be considered by the Supreme Court, and it may also, in its discretion, allow further evidence to be introduced by either party."

"Costs on appeal to Supreme Court."

"Section 84. The costs of any such appeal to the Supreme Court to be paid by the taxpayer, if the decision of such court is against him shall be the same as in other appeals to the Supreme Court."

"No costs shall be assessed to or payable by the assessor."

"If the decision of such court is in favor of the taxpayer, he shall not pay any of the costs of such appeal."

"Fourth—That Section 88 be amended so that the same shall read as follows, viz:—

"Section 88. Section 26 of Chapter 61 of the Laws of 1892 is hereby repealed, such repeal to take effect upon the date of the publication hereof. The other and remaining sections of Chapter 61 of the Laws of 1892, and all other laws and parts of laws inconsistent with this Act are hereby repealed, such repeal to take effect on the 31st day of December, 1896."

"Fifth—That Section 92 be amended so as to read as follows, viz:—

"Section 92. This Act shall take effect and be in force from and after the 31st day of December, 1896, excepting Sections 16, 67, 82, 83 and 84, and so much of Section 88 as repeals Section 26 of Chapter 61 of the Laws of 1892, which said sections and portions of a section shall take effect and be in force from and after the date of the publication thereof."

SALE OF VALUABLE REAL ESTATE.

In pursuance of an order of the Circuit Court of the First Circuit, the undersigned will sell at Public Auction at the Auction Rooms of Jas. F. Morgan, Honolulu,

Saturday, April 18

AT 12 O'CLOCK NOON.

All of the Following Described Real Estate:

Lot situate on the mauka side of King street, near the intersection of the same with the street of 50 feet on King street, and a depth of 150 feet and adjoining the premises of Mr. J. B. Atherton, being the same premises conveyed to J. Alfred Magoon, Trustee, by Kawaiulu and Umi, his wife, by deed dated May 25th, 1891, recorded in the Registers Office, Oahu, in Book 133, pages 63 and 64.

Terms cash. United States gold coin.

Conveyance at the expense of purchaser.

Upset price \$1550.

J. ALFRED MAGOON, Guardian of REBECCA FANEE MUGENU.

The above property is particularly desirable on account of its situation and surroundings.

1743-71

NOTICE

To the Public and Patrons of "No. 10" Store.

Having disposed of the Fort-street business, known as the "No. 10" store, to Mr. E. W. Jordan, he is now the proprietor and has control of the same, including the entire stock and the outstanding accounts of the Fort-street business due J. T. Waterhouse.

Thanking our patrons for their generous patronage during the years of the past, we bespeak for the new proprietor of the old reliable stand, "No. 10," their liberal support in the future.

The Queen-street stores will be kept intact and a full line of goods kept up in all departments, at wholesale and retail. MRS. E. B. WATERHOUSE, 4273-1w 1749-4w Executor.

IN THE CIRCUIT COURT, FIRST CIRCUIT of the Hawaiian Islands. In Probate. In the matter of the Estate of W. J. Smith of Honolulu, Oahu, deceased intestate.

Petition having been filed by Mrs. Priscilla E. Hensinger, sister of said intestate, praying that Letters of Administration upon said estate be issued to Joseph O. Carter, notice is hereby given that

FRIDAY, the 24th day of April, A.D. 1896, at 10 o'clock a. m., in the Judiciary Building, Honolulu, is appointed the time and place for hearing said petition, when and where all persons concerned may appear and show cause, if any they have, why said petition should not be granted.

By the Court. J. A. THOMPSON, Clerk.

Honolulu, Oahu, March 24th, 1896. 1743-3ta

Mortgagee's Notice of Intention to Foreclose and of Sale.

IN ACCORDANCE WITH THE PROVISIONS of a certain mortgage made by ELIZABETH K. NAHAOLELA in her own right and K. A. NAHAOLELA, her husband, to Malie Kahai, dated December 29th, 1893, recorded in the Register Office, Oahu, in Liber 145, pages 410 and 411, notice is hereby given that C. W. Booth, Trustee under the will of said Malie Kahai, deceased, intends to foreclose the same for condition broken, to-wit: the non-payment of both principal and interest when due.

Notice is likewise given that after the expiration of three weeks from this date the property covered by said mortgage will be advertised for sale at public auction, at the auction room of W. S. Eason, Honolulu, and will be sold on TUESDAY, the 14th day of April, 1896, at 12 o'clock noon of that day.

For further particulars, apply to

C. W. BOOTH, Trustee under the Will of Malie Kahai, Mortgagee.

Dated Honolulu, March 29th, 1896.

The premises covered by said mortgage are:

First—All the right, title and interest of Elizabeth Nahaolela in that piece or parcel of land situate at Kamaole, Nuanu, Oahu, commencing at the south angle at the outside corner of the embankment wall, the boundary runs north 74.45 deg. east 218 feet along Lamahai's land thence north 30.30 deg. west 139 feet along Kaloalana's land, thence along the bank of a stream, 808 ft. 57.45 deg. west 158 feet along Kekuanani's land, thence south 30.30 deg. west 72 feet along Kawaiauli's land, thence south 50.30 deg. east 40 feet to the point of commencement of said boundary line, containing an area of 44,000 of an acre, and being the same premises described in—

as appra 5 in L. C. Award 6245, part 1, to Kalaekokoi.

Second—All the interest of the said Elizabeth Nahaolela in the Ahupuaa of Lanuhoehoe, situate in Hanalei, Niihau, described in Land Commission Award 6245, part 2, to Kalaekokoi.

1743-4t

NOTICE.

ALL PERSONS NOT HAVING a business to transact with the Honolulu Steam Station Company are forbidden to travel over the road or trails on the lands controlled by said company without previously obtaining permits.

Signs found on the land will be destroyed, and no bands of animals be allowed to pass over the road.

HONOLULU STEAM STATION COMPANY, Honolulu, April 9, 1896.

The Daily Advertiser 75 cents a month. Delivered by carrier.

IN THE CIRCUIT COURT OF THE First Circuit, Hawaiian Islands.—JAMES L. NEWTON, and GEORGE H. NEWTON, Plaintiffs, vs. FRANK C. BLAIR, et al. Defendants. Action for Quietening of Title in Real Property situate in the Hawaiian Islands.

THE REPUBLIC OF HAWAII.—To the Marshal of the Hawaiian Islands or his Deputy.

GREENSBORO:—You are hereby commanded to summon Frank C. Blair, grandson of Mary Emmons, deceased, and Florence S. Blair, his wife; George S. Blair, grandson of Mary Emmons, deceased, and Emily E. Blair, his wife; William G. Blair, grandson of Mary Emmons, deceased, and Hattie V. Blair, his wife; Henrietta Blair, daughter of Mary Emmons, deceased; Susan H. Stearns, granddaughter of Mary Emmons, deceased, and E. H. Stearns, her husband; Elizabeth B. Hosmer, granddaughter of Mary Emmons, deceased, Alice M. Hubbard, granddaughter of Mary Emmons, deceased, and E. Hubbard, her husband; Florence L. Matterson, granddaughter of Mary Emmons, deceased, and J. J. Matterson, her husband; Jane C. Case, daughter of Mary Emmons, deceased, and J. N. Case, her husband; Mary C. Martell, daughter of Mary Emmons, deceased; Henry Spring, grandson of Thomas L. Newton, deceased, and Sybil Spring, his wife; Angeline L. Vincent, granddaughter of Thomas L. Newton, deceased, and W. E. Vincent, her husband; A. Aline Underwood, granddaughter of Thomas L. Newton, deceased, and C. B. Underwood, her husband; David, husband of Frances Davis, a granddaughter of Thomas L. Newton, deceased, and Ida Weaver, a great-granddaughter of Thomas L. Newton, deceased, and—Weaver, her husband; Helen Giffard, a granddaughter of Thomas L. Newton, deceased, and E. M. Giffard, her husband; George W. Forbes, son of Lydia F. Forbes, deceased, and Juliette Forbes, his wife; R. Melancthon Forbes, son of Lydia F. Forbes, deceased, and Maggie Forbes, his wife; James Forbes, son of Lydia F. Forbes, deceased, and Ellen Forbes, his wife; Emory Forbes, son of Lydia F. Forbes, deceased;—Newman, husband of Lydia Newman, deceased, a daughter of Lydia F. Forbes, deceased; Frank Newton, grandson of John Newton, deceased, and Frances Newton, his wife; Asahel Newton, grandson of John Newton, deceased, and Mary Newton, his wife; Albert Newton, grandson of John Newton, deceased, and Ella Newton, his wife; Merritt Newton, grandson of John Newton, deceased, and Sadie Newton, his wife; George Newton, grandson of John Newton, deceased;—Doubleday, husband of Anna M. Doubleday, deceased, a granddaughter of John Newton, deceased; William A. Doubleday, a great-grandson of John Newton, deceased; Alice Newton, a great-granddaughter of John Newton, deceased;—Jackson, husband of John Newton, deceased; Richard Eugene Jackson, a great-grandson of John Newton, deceased; Frances Mary Harris, a daughter of John Newton, deceased, and A. Harris, her husband; John H. Newton, a son of John Newton, deceased; Elizabeth Crandall, daughter of John Newton, deceased, and L. Crandall, her husband; Lydia Jane Harris, daughter of John Newton, deceased; William P. Newton, a son of John Newton, deceased, and Emily Newton, his wife. Defendants, in case they shall file written answer within twenty days after service hereof, to be and appear before the said Circuit Court, at Honolulu, in accordance with the A.D.U.T. TERM, thereof to be held at Honolulu, Oahu, on MONDAY, the third day of August next, at 10 o'clock a. m., to show cause why the claim of James L. Newton and George H. Newton, plaintiffs, should not be awarded to them pursuant to the tenor of their annexed petition. And have you then there this writ with full return of your proceedings thereon.

Witness Hon. Alfred W. Carter, First Judge of the Circuit Court of the Hawaiian Islands, this fourth day of April, 1896.

HENRY SMITH, Clerk.

I certify the foregoing to be a true and faithful copy of the original, which is on file in my office, in said Honolulu, Hawaiian Islands.

HENRY SMITH, Clerk. 1748-3m

IN THE CIRCUIT COURT, FIRST CIRCUIT of the Hawaiian Islands. In Probate. In the matter of the Estate of JOHN THOMAS WATERHOUSE of Honolulu, Oahu, deceased intestate.

The petition and accounts of the Executors of said estate, as appointed by the court, asking that their accounts be examined and approved, and that a final order be made of distribution of the property remaining in their hands to the persons thereto entitled, and discharging them from all further responsibility as such executors, having been filed.

It is ordered that FRIDAY, the 24th day of April, 1896, at 10 o'clock a. m., at Chambers, in the Court House, Judiciary Building, at Honolulu, be and the same hereby is appointed as the time and place for hearing said petition, when and where all persons interested may then and there appear and show cause, if any they have, why the same should not be granted.

Honolulu, March 19, 1896.

By the Court. J. A. THOMPSON, Clerk.

1744-3ta

IN THE CIRCUIT COURT OF THE First Circuit of the Hawaiian Islands.—In Probate. In the matter of the Estate of JAMES DONNELLY of Kilauea, Honolulu, Oahu, deceased intestate.

Petition having been filed by H. E. McIntyre, a creditor of said intestate, praying that Letters of administration upon said estate be issued to D. Dayton, notice is hereby given.

It is ordered that FRIDAY, the 17th day of April, A.D. 1896, at 10 o'clock a. m., in the Judiciary Building, is appointed the time and place for hearing said petition, when and where all persons concerned may appear and show cause, if any they have, why said petition should not be granted.

Dated Honolulu, March 19, A. D. 1896.

By the Court. J. A. THOMPSON, Clerk.

1743-3ta

IN THE CIRCUIT COURT OF THE Fourth Circuit, Hawaiian Islands. At Chambers.—In Probate.

In the matter of the Estate of ALEXANDER GORDON HUTCHESON of Hilo, Hawaii, deceased intestate.

Order of notice of petition for Administration.

On reading and filing the petition of Jennima Hutcheson Gibb, a sister of Alexander Gordon Hutcheson of Hilo, Hawaii, deceased intestate at Waiakae, Oahu, on the 6th day of February, A. D. 1896, leaving property in the Hawaiian Islands necessary to be administered upon, and praying that Letters of Administration issue to Jennima Hutcheson Gibb.

IT IS ORDERED that FRIDAY, the 8th day of May, A. D. 1896, at 10 o'clock a. m., be and hereby is appointed for hearing said petition in the Court-room of this Court, at Hilo, Hawaii, at which time and place all persons concerned may appear and show cause, if any they have, why said petition should not be granted.

Dated Hilo, H. I., March 2d, A. D. 1896.

By the Court. DANIEL PORTER, Clerk.

1740-3w

HONOLULU IRON WORKS CO.

Steam Engines, Boilers, Sugar Mills, Coolers, Brass and Lead Castings, and Machinery of every description made to order. Particular attention paid to ships' blacksmithing. Job work executed on the shortest notice.

TIME TABLE

Wilder's Steamship Company
1896.

Steamship "Kinau,"

CLARKE, Commander.

Will leave Honolulu at 10 o'clock a. m., touching at Lahaina, Maiala Bay and Makena the same day; Mahukona, Kawaihae and Lanipahoehoe the following day, arriving in Hilo the same afternoon.

LEAVES HONOLULU.

Tuesday April 14
Friday April 24
Tuesday May 5
Friday May 15
Tuesday May 26
Friday June 5

*Will call at Pohoiki, Puna, on trips marked.

DELINQUENT TAX LIST FOR 1895.

In Accordance with Section 61, Chapter LXI., Session Laws of 1892, the following List of Delinquent Taxpayers is hereby published, and comprises the delinquent taxes for the **FIRST DIVISION AND DISTRICTS**, as indicated, including Real Estate, Personal Property, Carriages, Carts and Drays, Dogs, and Personal Taxes assessed and remaining unpaid for 1895, with ten per cent. penalties and the cost for advertising as the law provides.

PAPA INOA O KA POE KU I KA AUHAI I HOOKAA OLE NO KA MAKAHIKI 1895.

O keia malalo iho ka Papa Inoa o ka Poe Ku i ka Auhai i Hookaa Ole, a ke Hoolaha ia aku nei e like me ia i Kauoha ia e ke Kanawai; a ua hui ia ma keia na Auhai a pau i Hookaa Ole ia no ka Mahele Ekahi, a me Kona mau Apana, e like me ia i hoikeia, i Huipua me na Waiwai Lewa, Kaa Lealea, Kaa Kauo a me Kaa Kikane, Ilio, a me na Auhai Kimo i heluia, e waiho nei me ka Hookaa Ole ia no ka Makahiki 1895; a me Umi Pa Keneta i Pakui ia nn na Hoopai a me na Koina no ka Hoolaha ana e like me ia i Hoakakaia me ke Kanawai.

SUPPLEMENT.

FRIDAY, - - - APRIL 10, 1896.

First Division, Island of Oahu, District of Kona.

MAHELE EKAHI, MOKUPUNI O OAHU, APANA O KONA.

FIRST DIVISION. DISTRICT OF HONOLULU.

1	Akana, C T	\$ 22 50
2	Aki, Sam'l K	11 50
3	Aloha Gallery	11 50
4	Akima, C	17 00
5	Arn Kin Lam Co	28 00
6	Andrade, Louis	45 05
7	Aylett, Lui	10 40
8	Abia, Abraham M	8 20
9	Aki, Mary A	11 85
10	Apeche, Pierre	9 30
11	Alapai, Mele and J	230 40
12	Aona, Michael	51 10
13	Aneko	23 05
14	Andrews, Chas	1 60
15	Akana, W S	27 45
16	Achi, Wm C	109 95
17	Akana	127 00
18	Akima Luika	15 35
19	Apio, John K Ag't	2 70
20	Alani, A W	7 10
21	Aki No 1	2 70
22	Andrade, Manuel	12 85
23	Anahu, Mrs K	30 20
24	Aholo, Mrs L K	1 05
25	Auld Jr, Jas	1 60
26	Aulani (w)	1 60
27	Apua Kane	3 80
28	Avilla, Manl de	43 40
29	Andrews, Thos L	13 70
30	Atkinson, A L C	10 40
31	Alapai Bila	2 70
32	Anin, Y	15 90
33	Aea, Joseph	74 75
34	Aiwa (w)	6 00
35	Aylett, L J	20 85
36	Abbey, Wm	1 60
37	Abana, W W	96 75
38	Ahi, Annie	9 30
39	Ah Hee Co	6 00
40	Ah Kum	14 80
41	Ah Lau	11 50
42	Ah Mi, S	28 00
43	Ah I alias Gee Sing	2 70
44	Ah Nee alias Mow Hung	89 75
45	Ah Fie	2 70
46	Ah Chong	18 10
47	Ah Yan	19 20
48	Ah Sung	11 05
49	Ah Chong	1 60

51	Beck, Jim	1 60
52	Buckle, Mary	24 70
53	Berndt, E R	10 40
54	Brown, H C	34 50
55	Barbosa, Bento J	2 15
56	Blica, Jose Jacinto	14 80
57	Brown, Mrs C K	24 05
58	Bolton, Mrs	3 80
59	Batchelor, Mrs	45 10
60	Bale, Wm	17 00
61	Bolabola, Dan'l	10 40
62	Bader, Emil	1 60
63	Baker, David K	25 05
64	Bush, Mrs J E	13 70
65	Becker, A	1 60
66	Blackburn, W	7 10
67	Bush, Henry	4 90
68	Bush, J H	1 60
69	Bush, Maria	1 60
70	Bush, Mary Anne	1 60
71	Bush, John E	11 60
72	Bird, John	1 60
73	Bowler, John F	247 15
74	Boyd, Mrs H K	17 15
75	Braun, Phil	11 50
76	Barros, John	33 50
77	Baker, Catherine,	1 85

81	Bertleman, H F	135 80	175	Gomes, Est of Joao	35 15	265	Kwong Man Sang	11 50	358	Kaina, John	4 90	448	Kaonohi (w)	6 00
82	Barrat, Mrs Julia	1 60	177	Gertz, Christian	63 75	266	Kwong Ching Chong		359	Kanepaikii	7 10	449	Kaooao, Kawika	7 10
83	Bowler & Rooney	5 00	178	Gulick, Mrs C T	213 10		Co	28 80	360	Kalani, Paoa	7 10	450	Kaaukai, S M	78 60
84	Bartlett, W S	2 70	179	Goo Kim You	10 40	267	Kwong Yee Mui (w)	11 50	361	Kakeoki	1 60	451	Kaapa, Beni	7 10
85	Barratt, Est of Moses	9 85	180	Graham, Mrs S M	7 10	268	Kwong Sun Wai Co	47 30	362	Kanakau	18 10	452	Kaahanui, Mrs	6 55
			181	Gomes, Manuel	7 10	269	Kwong Hip Chong Co	48 90	363	Kamuela	7 10	453	Kaalamann	9 30
86	California Wine Co	49 65	182	Guindinho, M	7 10	270	Kahawai, Est of	18 10	364	Kaipahia, Kalua	7 10	454	Kaamoana, S	20 85
87	Collaco, J P P	23 95	183	Guerrero, Louis F	32 65	271	Kauai, Est J	29 10	365	Kanahale	8 20	455	Kaiahua, Mrs	2 70
88	Clarke, Mrs Jane	41 60	184	Gilliland, R L	50 00	272	Kaluhii, Est of	11 50	366	Kamaka	4 90	456	Kaahue, Ona	7 10
89	Clarke, C H	13 70	185	Goo Heong	7 65	273	Kawauhau	1 60	367	Kanohohookiekie	8 20	457	Kaaha, Hiram	17 55
90	Correa, Francisco	28 00	186	Gum Sing	11 50	274	Kailianu	1 60	368	Kahakuhaakoi, Mrs	15 90	458	Kaikauna, Haliaka	7 35
91	Camara, Mrs	3 25	187	Guerro, Levi	4 90	276	Kawika	6 00	369	Kane, S	4 90	459	Kaiaaahiabi	7 10
92	Cordeiro, M G	6 55	188	Gune Foon alias Yune		277	Kahale	17 55	370	Kapua, R S	9 30	460	Kaalokai	2 70
93	Crowell, John	3 80		Poy	6 00	278	Kaiaikoili, S	43 40	371	Kaiaikawaha	15 90	461	Kelikuewa, Sam	9 30
94	Colburn, John F	307 60	189	Gomes, Manuel	2 15	280	Kahahawai, John	24 75	372	Kalua, Lukela	8 20	462	Keahou, David	9 30
95	Crabbe, Horace N	46 70	190	Goo Foo Co	11 85	281	Kahele, S	3 80	373	Kahaunaale, Elena	7 10	463	Keaweama, Lilia (w)	40 10
96	Catuch, A	6 00	191	Gomes, Antone	1 60	282	Kauuku (w)	3 80	374	Kalaukoa, Mrs Lulia	8 75	464	Keaweama, G W	17 00
97	Cartwright, Mrs T	2 70				283	Kalua, Julia	3 80	375	Kaluna	1 60	465	Keola, Annie	1 60
98	Consista, Julian	3 80	192	Hop Chong Co	9 30	284	Kawaihaeolookahoon-pookane	14 80	376	Kane, D M	10 40	466	Ken Chong	2 70
99	Cruz, Anna de la	23 60	193	Hee Chan	204 00				377	Kaneipo	7 10	467	Keli, Mary	27 50
100	Cruz, Hugo de la	4 90	194	Hookano, E B	44 50	285	Kamakele, J	22 50	378	Kaunamano, J K	31 30	468	Keau, Moses	1 60
101	Clarke, Mrs Ellen	21 95	195	Hee Nin	2 70	286	Kaluhimoku	7 10	379	Kaneakakala, Moke	19 55	469	Kenyon, G Carson	3 60
102	Cidade, Manl	5 45	196	Hing Kee	13 70	287	Kawainui, Mrs J U	28 00	380	Kahoomaema	1 60	470	Kekahuna, Mrs Hoo-kaa	10 40
103	Campbell, Sam	1 60	197	Haupt	7 10	288	Kauani	1 60	381	Kaulukou, Mrs Ana	22 20			
104	Coelho, Mrs E	6 45	198	Hong Hop Kee	11 50	289	Kaniela	1 60	382	Kan Chong Sing Co	15 35	471	Keohokii & Kaona (w)	11 50
105	Correa, Antone	6 55	199	Hook Fong Co	2 70	290	Kane, Henry	1 60	383	Kaholo (w)	9 10	472	Kepahoni, Kealoha	14 80
106	Cravalho, Estavo	4 35	200	Hoong See	19 20	291	Kaohiwaena	11 50	384	Kainoa, L W	9 30	473	Keau, J	6 25
107	Cambra, Manl de	7 10	201	Holaniku	7 10	292	Kalawaianui, Mrs	31 85	385	Kain (w)	325	474	Kekahuna	1 60
108	Cabral, Jacintho	4 90	202	Hewitt, Frank	1 60	293	Kahau	10 40	386	Kaiwihaona	2 70	475	Keolu, Ione	8 20
109	Cavanaugh, Geo	2 70	203	Henrickson, John	7 10	294	Kahai, Lokinahama	10 40	387	Kapule	2 70	476	Kepola (w)	13 70
110	Cannon, H	8 75	204	Hop Sing Co	8 20	295	Kakua	7 10	388	Kahinu, J Iola	12 60	477	Kealakai, W H	7 10
111	Castro, John	8 20	205	Ho Sue Kee	14 80	296	Kaili	2 70	389	Kapihio, L H	19 65	478	Keola (w)	1 60
112	Chang, A K	10 40	206	Hart, Mrs Haleakala	57 70	297	Kaiaikawaha, J N	8 20	390	Kapaealii, Kauloalii K	8 20	479	Keliihihi, L	11 50
113	Chapman, W A	1 60	207	Hiu Keoni	4 90	298	Kawaihae, J M	3 25	391	Kaleleiki, L	23 60	480	Keliihihi, M	15 35
114	Chee Hoo	9 30	208	Holstein, E C	8 75	299	Kainoa	7 10	392	Kahoomanu	7 10	481	Keapapa, M K	9 30
115	Chee Kung Tong S'ety	28 00	209	Hoopii (w)	10 40	301	Kaili	9 30	393	Kaleikau, Abraham	9 30	482	Keawe, Chas	25 80
116	Chew Gow	11 50	210	Haalou, Mrs Kekipi	49 80	302	Kahaawinui, Henry	17 00	394	Kamaka (w)	3 80	483	Kealakai, Adam	3 25
117	Chin To Fai	11 50	211	Huli, Ioane	6 00	303	Kauilaokalani	1 60	395	Kaikainahaole, J W	136 25	484	Kealahuna, Mrs	6 00
118	Chin Wo	3 80	212	Hop Sing Wai Co	19 55	304	Kahumoku	1 60	396	Kaili, Sam	2 70	485	Keao, A K	11 50
119	Chin Loy Fook	13 70	213	Hoopii (w)	1 60	305	Kapachaoale, A P	18 10	397	Kaua, W K	7 10	486	Keonela	8 20
120	Chin Chong	1 60	214	Haili, Geo	13 10	306	Kahuhu	6 00	398	Kamainalulu, J	19 75	487	Keohom	5 15
121	Chin Mu	7 10	215	Hana (w)	1 60	307	Kane, S K	40 85	399	Kaiona	1 30	488	Kelekoma	9 30
122	Chow Chow	6 00	216	Holt, Jas L	48 90	308	Kahehena, Bill	7 10	400	Kaluanui (w)	2 70	489	Keopuhiwa	23 00
123	Chong Hing	12 70	217	Hao, Roma	7 10	309	Kalepulu	10 40	401	Kala, Kean	10 40	490	Keoni, Sam	7 10
124	Chung Hing	47 80	218	Halulukahi	1 60	310	Kam Sing Pau	7 95	402	Kaio, Kealoha	7 10	491	Kela, Mrs Haliakala	15 80
125	Chuck Hoy	47 80	219	Haila	11 50	311	Kahookuli	8 40	403	Kanian No 3	1 60	492	Kealoha, John	1 60
126	Chun Ying	14 25	220	Hop Sing Co	9 30	312	Kamakauahoa, Dan K	20 50	404	Kalawela	1 60	493	Keliikeole, C S	4 90
127	Chun Ah Fook	14 95	221	Holt, Geo H	18 65	313	Kamaka	2 70	405	Kalbe, Aug	7 10	494	Keanu	3 80
128	Chun Ah Fook	3 80	222	Harbottle, Edmund	31 30	314	Kailiuli, Geo	9 55	406	Kalanuwa, K	2 70	495	Kealoha	7 10
129	Day, Chas T	6 00	223	Haona	6 00	315	Kamahua, Daniel	4 90	407	Kaula, Wm	6 55	496	Kealoha Lui	11 50
130	Dunbar, Mrs	11 50	224	Hong Chong Co	7 10	316	Kania	7 10	408	Kahoiwai, J K	29 10	498	Keaweama, Mrs C	20 55
131	Douse, F G	13 70	225	Ho Yune	9 30	317	Kahikina & Kaalele(k)	11 30	409	Karratti, R	6 55	499	Kekuni (w)	8 20
132	Dias, August	165 50	226	Hookamaha, J E	7 10	318	Kalani	3 80	410	Kalei	1 60	500	Kelikanakao	4 90
133	Domini, Liliuokalani	23 70	227	Holli, Pilipo	7 10	319	Kahua	7 10	411	Kaiwi, Miss	9 55	501	Kekoa	1 60
134	Desky, Chas S	7 10	228	Holli, Pilipo	4 90	320	Kamio, J H	2 70	412	Kaniela	8 20	502	Keola (w)	1 60
135	Deskyl, Chas S	7 10	229	Hop Yick Co	8 20	321	Kalawaia, J	13 70	413	Kahanamoku, Mrs. Kapa	9 30	504	Kinoiki	9 30
136	Daniela	7 10	230	Helenihi, Jas K	10 40	322	Kapihio	2 70				505	Kipi No 2	4 90
137	Donnelly, Wm T	8 20	231	Ho Wo	7 55	323	Kailiuli, L M	20 85	414	Kanealoha (w)	2 70	506	Kina	24 50
138	Denish Augustinho	24 70	232	Hopkins, C L	58 80	324	Kanealii	9 30	415	Kawai, Geo	9 30	507	Kimona, Paahao	9 30
139	De Fries, Henry		233	Haw'n Baseball Ass'n	22 50	325	Kamaiohao, Mrs	10 40	416	Kai Emma	1 60	508	Kidder, Chas	2 70
140	Emile (w)	1 60	234	Hayne, Julien D	14 50	326	Kamokuokalani, J	4 90	417	Kamawae, Jas	3 75	509	Kila, Sam'l	25 80
141	Enos, J B	1 60	235	Hiku	4 90	327	Kamohoaalii, S W K	4 50	418	Kamai	4 90	510	Kimona	7 10
142	Elama, G B	9 30	236	Ho See	5 80	328	Kawahahe	8 20	419	Kalama, J	13 70	511	Kilia, Capt	14 80
			237	Hokaea	7 10	329	Kahaumia	27 45	420	Kaiwiniui, K B	2 70	512	Kim Wo	13 70
146	Ferreira, J M	7 10	240	Hoopii, S W	12 60	331	Kaiewe	1 60	421	Kapolelei (w)	2 70	513	Kimilau	8 20
147	Fernandes, Peter	4 90	241	Herbert, A	90 50	332	Kaliko (w)	6 25	422	Kahanauapo	14 25	514	Kimokeai, L P	8 20
148	Fernandes, John	6 00	242	Hutchings, Jas	2 70	333	Kanehalau	15 90	423	Kanakaole (w)	4 90	515	Kihai, Geo	7 10
149	Ferria, Manl Gomes	13 70	243	Hayseldon, F H	28 00	334	Kapihi, Geo K	7 90	424	Kakalia, Mrs K	1 60	516	Kihai, Sr	1 60
150	Ferreira, Louis	7 10	244	Hong Chin	7 65	335	Kapau, J K	30 20	425	Kalei (w)	1 60	517	Kilikina	12 05
151	Fernandes, Manl	9 85	245	Hokuole	9 30	336	Kaia, Geo	1 60	426	Kapule, Geo B	23 85	518	Kiula, S W	3 80
152	Freitas, Jule	1 60	246	Irvine, J	1 60	337	Kapeliela	1 60	427	Kalua, Chas	8 20	519	Kowachuluaka, Est of	7 10
153	Freitas, Jos de	31 30	247	Irvine, J	1 60	338	Kahopeole	7 10	428	Kalua, Chas	8 20	520	Koon Sou	11 50
154	Freeth, G D	8 20	248	Ioane	7 65	339	Kawaiiala, Kurihara(w)	8 20	429	Kalua, Chas	8 20	521	Koichi Kasamota	3 80
155	Francia, A F	53 30	249	Inhoff, E	38 45	340	Kaholoholo, Luukia	11 75	430	Kaloaamaikai	7 10	522	Kong Wo	1 60
156	Ferreira, Ant	3 80	250	In Yong	12 60	341	Kaholo, Sam	7 10	431	Kamau (w)	6 00	523	Kong Hing Co	6 00
157	Fernandez, Abraham	190 80	251	Isasaka	9 30	342	Kaialoa, M	7 10	432	Kahalua	3 80	524	Kong Man	9 30
158	Ferreira, Jose	13 15	252	Iokepa	4 90	343	Kanamu, Lulu P	19 65	433	Kamaka (w)	1 60	525	Kuhia, Est of	4 90
159	Freitas, John	7 75	253	Iokepa	8 75	344	Kaleikou, Ielemia	11 50	434	Kauwe, Mrs S K	5 45	526	Kukeakana, Est of	8 55
160	Fraga, Joao de	7 10	254	Iona, J W	8 50	345	Kamakolu (w)	3 80	435	Kapiolani Home	55 50	527	Kukahiko, Est of	8 20
161	Francia, Antone	1 60	255	Iikealanilili	8 20	346	Kauhine, D P	8 20	436	Kaleiopu, Mrs C S	6 00	528	Kupihia, Jas	1 60
162	Freitas, Julian	1 60				347	Kaluna, John	13 70	437	Kaaloa, Est of	2 15	529	Kalia	2 70
163	Ferrage & Co, Joaquin	10 40	256	Jun Hee	44 50	348	Kailiui	7 10	438	Kaainiu, J	22 50	530	Ku	11 50
164	Faria, Manl Gomes	3 25	257	Jacobsen, J	1 60	349	Kaneakoa	1 60	439	Kaaloleo, Sam	2 70	531	Kukuiniui, Mrs	18 10
165	Freitas, John	2 95	258	Jolliver, Frank	9 65	350	Kaunahakalua, Jr	19 20	440	Kaahanui, D K	6 55	532	Kumalae, Jona	4 75
166	Fern, Lipine	1 60	259	Jesus Manl Pestana	9 30	351	Kapeka, Alike	2 70	441	Kaapa	1 60	533	Kuamoa	1 60
167	Fern, Henry	1 60	260	Joquin Antone	1 60	352	Kauanoano, W N	14 50	442	Kaapa, Kealoha (w)	6 00	534	Kuikahi, Mrs	11 50
168	Fernandez, Joao	7 10	261	Jiminez Pablo	7 10	353	Kailianu, John	2 70	443	Kalewai (w)	7 75	535	Kumukoa	8 20
169	Forrest, Thomas	6 00	262	Jesus Claudio	12 85	354	Kalama, J	7 10	444	Kaaoao, Ioana	7 10	536	Kuanalewa (w)	21 95
170	Francia, Joseph G	9 30				355	Kahanaaupuni	4 90	445	Kaalewai (w)	2 40	537	Kua, J Alapai	11 50
171	Figueroa, Manl	9 30	263	Kwan Chong Co	6 55	356	Kaianiui, Mrs Kahai	9 30	446	Kaalewai (w)	11 50			
172	Fernandes, Antonio	43 20	264	Kwong										

541	Kuana, J P	4 90	555	Mendonca, J P	61 25	765	Patterson, Mrs I C	23 40	876	Souza, John	14 80	District of Ewa and Wai- anae.		27	Kukea, D	2 70	
542	Kupihelili	21 40	556	Medeiros, Antone	11 50	766	Paulain, Maurice	3 80	877	Silva, Joe	7 10			28	Kukea, Chas	8 75	
543	Kushine, Mrs	7 10	557	Man Chong Co	27 30	767	Pahlia, Capt	2 70	878	Shing Shang	1 60			29	Keola, Est	18 10	
544	Kumukahi	6 00	558	Makaimi, J M	2 70	768	Pae, John	28 00	879	Swinton, H S	40 10	Apana o Ewa a me Wai- anae.		30	Kahele, Est	2 70	
			559	Maunakea	11 50	769	Panaewa, Nihoa	12 70	880	Sun Wo Co	14 40			31	Kawaikumuole, Mrs L	6 00	
545	Lyeurgas, Geo	25 80	560	Malupo (w)	17 00	770	Paaniani, Lepeka	6 00	881	Sin Choy Lee Co	10 30	1	Aukukino, Pine	1 60	32	Kauhi, Est of Mrs K	6 70
546	Lan Wo Chan Co	9 30	561	Manliawa, Mrs L	21 40	771	Palau, Moses	24 15	882	Silva, John	7 10	2	Armstrong & Co	21 40	33	Kalaluhu	16 15
547	Lan Pong	30 20	562	Mesa, Raymond	1 60	772	Palau, E W	8 75	883	Sun Wo Wai Co	37 60	3	Andrews, G P	4 90	34	Kepani	3 80
548	Larsen, Wm	62 35	563	Mello, Francisco Per- reira	9 30	773	Piliako	7 10	884	Soy Chong	8 20			35	Keahipaka	1 60	
549	Lam Chee	15 90	564	Makaea, Robert	1 60	774	Pouliuli	1 60	885	Silva, J R Jr	1 60	4	Bright, John	1 60	36	Kapea, Est	3 00
550	Lam Him	13 70	565	Moke	9 30	775	Puha	7 10	886	Souza, Henrique	8 20	5	Bowler, J F	4 90	37	Kaahamalu	3 80
551	Lan Yin	9 85	566	Mahiki, Solomon	17 00	776	Pedro, Tom	9 85	887	Silva, Francisca de	7 10			38	Kahoeka, Est of D	5 45	
552	Lahela (w)	11 50	567	Mika, A K	11 50	777	Pedro, Petr	9 85	888	Silva, J R	13 40	6	Holt, J D	17 55	39	Kaoni, Mrs	2 70
553	Lan Sang	4 90	568	Mahuka, Mrs L	37 90	778	Phillips, John	3 80	890	Sun Fook Sing Co	9 30	7	Hopp, J J	4 90	40	Kamakea, Est	6 00
554	Lazarus, Mrs Julia	12 15	569	Manase, Luika	10 40	779	Pulaa	42 65	891	Sun Mun Ark Co	28 00			41	Kanuihaahaa, Est	2 15	
555	Lavinho, Juan	14 25	570	Makawalu, E W	23 60	780	Papala (w)	5 10				8	Iaea, I D	6 00	42	Kawahamana, Est	2 15
556	Lambert, Mrs Rosina	1 60	571	Mung See	12 05	781	Pierce, G	1 60	892	Thomas, E B	78 05			43	Kaluhiokeane	1 60	
557	Lapaki, Kabele	1 60	572	Mee Hop Co	6 00	782	Pao	9 20	893	Ton On Jan Co	65 40	9	Johnstone, A	2 70	44	Kaapokalani	4 35
558	Lazarus, Alexander	36 25	573	Manuia (w)	3 80	783	Piikuahiwi, M	11 50	894	Tam Tsa Hing	2 70	10	Jackson, Wallace	7 10	45	Kamaka	8 20
559	Lam Kau Co	6 55	574	Manuel, David	2 70	784	Pahio	8 75	895	Tai Sing	2 70			46	Lelauna, Est	2 70	
560	Laa, Mele	4 90	575	Mana, Jr J	24 70	785	Puhi, D K	9 20	896	Tam Jan	57 70			47	Lok Sun Wai	52 40	
561	Lahela Hosea Pouli (w)	2 70	576	Mitchell, Edward	1 60	786	Paaluhii, Rev S	17 55	897	Tong Wo	6 00			48	Lane, P C	6 30	
562	Levey, Lewis J	9 00	577	Mota, Ant Pexoto	7 10	787	Pokii	7 10	898	Timmons, L D	10 95						
563	Leong Ching Kee	6 00	578	Maceda, Man'l	1 60	788	Pii, Mrs Koleka	14 80	899	Tom Dow	13 70						
564	Lee Tong	11 50	579	Makaiwi	7 10	789	Pupukalepa	4 90	900	Tong Yen	9 30						
565	Lee Cheong	2 70	580	Mahelona, David	13 70	790	Pau	1 60	901	Turner, Archie	8 20						
566	Lee Chu	22 50	581	Mia	1 60	791	Pamalo	7 10	902	Teixeira, Bento	1 75						
567	Lee Foong Chai	9 30	582	Mahoe, S K	11 50	792	Paele	9 85	903	Toomey, Capt W D	28 00						
568	Lee Hoy	22 50	583	Morris, Mrs Annie	1 60	793	Paelua, Piliholei (w)	1 60	904	Tai Sing	14 25						
569	Lee Quai	8 20	584	Meahewaale, Geo	11 75	794	Pontes, Jose Pacheco	14 25	905	Tavas Silva	8 20						
570	Lee Quon	2 70	585	Monsarrat, Mrs C C	28 00	795	Perreira, Camilla	27 55	906	Tai Hing	22 50						
571	Lemos John M	10 65	586	Moau, K	8 20	796	Polikapu, T C	17 20	907	Tin Lee Co	11 50						
572	Leong Chow	8 20	587	Mason, Mrs	1 60	797	Poole, Thos W	17 20	908	Thornton, W H	12 05						
573	Leong Sin	1 60	588	Miguel, Joe	1 60	798	Polikapu, T C	17 20	909	Telles, Dessidero	13 70						
574	Leong Sung Wai Co	14 35	589	Man Sung Yuen	34 60	799	Puamama, Lepeka	8 20	910	Tatsugawa	13 70						
575	Lee Chun Cheong	10 40	590	Makaaha, David	7 10	800	Polaku, Lima	6 00	911	Tong Tuck Co	12 85						
576	Lee Lung	12 30	591	Mame (w)	1 60	801	Pohaku, Lima	30 75	912	Uaua, Geo	13 70						
577	Lind, Chas	23 60	592	Makakoa (w)	1 60	802	Ping Chee	12 15	913	Uaua, Geo	13 70						
578	Lin Hart	6 00	593	Mikasope	7 10	803	Paahao	1 60	914	Ung Kar	8 20						
579	Lin Sing Co	9 65	594	Maluae	7 10	804	Puuku	1 60	915	Ung King	11 50						
580	Lillie, Frank	12 60	595	Mokulehua (w)	1 60	805	Palama, L K S	4 35	916	Ulenahamea	13 70						
581	Li Ming Co	34 60	596	Mariano, Demaral	2 95	806	Palihea	10 40	917	Ulukou, Mrs Ane	8 20						
582	Lii, John	7 10	597	Ming Ik Co	18 00	807	Paaina	9 10	918	Ua, Geo	7 10						
583	Lindsay, W	8 20	598	Malu, Mrs D	15 85	808	Puahi, Kilinahe	8 20	919	Uwea, Bila	1 60						
584	Lin Fat	12 60	599	Moepono	9 30	809	Puou	3 25	920	Unknown	30 20						
585	Lin Chan	14 80	600	McGuire, Jas W	12 05	810	Poor, Henry F	160 90									
586	Lokana, D	45 60	601	Mc Donald, J W	9 30	811	Perry, Mrs Kuahine	14 80	921	Vivas, J M	18 65						
587	Loanda, Man'l	2 70	602	McLennan, Dr	17 00	812	Peter, John	27 45	922	Vierra, Man'l Silva	9 85						
588	Lopez, Jose	6 00	603	McGregor, Capt A A	1 60	813	Quong York Kee	11 50	923	Walpoon, C	1 60						
589	Lokana, P W	19 65	604	McRae, Peter	6 00	814	Quong Chong	41 20	924	Vierra, Joao	7 10						
590	Lock Sin	9 55	605	McStocker, Mrs F B	68 70	815	Rodrigues, Est of Ant	70 25	925	Wing Chong Co	17 20						
591	Louis, Nancy K	18 10	606	McGuire, Thos C	7 10	816	Robinson, John	35 70	926	Wright Bros	17 00						
592	Louis, N Jesse	28 00				817	Ruma, Man'l Gomes	8 20	927	Watson, Wm	1 60						
593	Love, Jas	234 80				818	Rego, Jule de	9 85	928	Wahineailau	9 30						
594	Ludwig	7 10				819	Robson, Mrs M E	12 60	929	Wahinano, S	13 70						
595	Luahine (w)	4 90				820	Robinson, Peke	11 50	930	Wahineaea	9 30						
596	Lum Sam	12 35				821	Robertson, Mrs J W	46 70	931	Ward, Jas	7 10						
597	Luka (k)	13 70				822	Rego, Man'l de	1 60	932	Ward, J E	6 00						
598	Lulualei	2 70				823	Richardson, Mrs E V K	75	933	Wing Chong Co	8 20						
599	Luka, J K	13 15				824	Rice, Julia	30 20	934	Whitmarsh, Peter	11 50						
600	Lucas, Geo	9 30				825	Rosa, Antone	89 60	935	Wing Yee Chong	6 00						
601	Lum Achi	17 55				826	Rosa, Frank	17 00	936	Williams, E A	13 70						
602	Lumaawe	2 70				827	Rodrigues, Man'l	7 10	937	Widdifield, Mrs Annie	3 80						
603	Luning, Mrs. Henri	21 40				828	Rickard, Antone	8 20	938	Wright, Mrs Anna	13 70						
604	Lu Chew	8 20				829	Rocha, J M	2 70	939	Waring, Bruce & Co	88 50						
605	Lum Look	11 50				830	Rapozo, Joao	4 90	940	Waring, Bruce & Co	88 50						
606	Lupo (w)	4 90				831	Rowland, Mrs W	36 15									

Delinquent Tax List, 1895.

MAUI, MOLOKAI AND LANAI.

PAPA INOA O NA AUHOU I HOOKAA OLE IA, 1895,

MOKUPUNI O MAUI, MOLOKAI ME LANAI.

11	Kamakea	6 00
12	Kamakani	6 00
13	Kaamanui	3 15
14	Kalawaia	2 55
15	Kuua	3 80
16	Kahoa, Jas	4 10
17	Kekai, A K	7 10
18	Kamana, Est of B	2 70
19	Kahai, Miss Anna	4 25
20	Kauhiamahu	3 80
21	Kauluna, Est	4 35
22	Kawaihoano, Mrs	3 80

23	Mersberg, Jas K	3 80
24	Mauaie	4 90
25	Maikai, R	7 10
26	Namaulua	3 25
27	Nunes, Peter	2 70
28	Okuu, Est of	4 90
29	Petero, Est of	7 65
30	Pomaikai	2 70
31	Poao, Namanu	6 55
32	Papa, Kawaihoa	1 85

33	Waialeale	2 15
34	Watson, John	4 35
35	Woodward, D	3 55
36	Williams, C E	2 70
37	Watson, Geo	7 10
38	Woodward, A	4 90
39	Watson, J and E	7 10

District of Koolaupoko, No. 2.

Apana o Koolaupoko Helu 2.

1	Alohiau, Maikai	24 60
2	Barenaba, Hua	2 70
3	Barenabe, Kalama Est	2 35
4	Berry, Jas	3 15
5	Barenaba, J H	3 80
6	Chang Chong	7 10
7	Enoka, E K	4 90
8	Haina, Est of Peter	8 20
9	Hattie (w)	1 05
10	Hoopii, Mrs	3 25
11	Haae (w)	2 70
12	Haili (w)	5 15

13	Kong Sing	10 30
14	Kaulia, Mrs	8 75
15	Kaulia, Asa	3 25
16	Kaale, S	28 00
17	Kahakulilili	13 15
18	Kahoomanoo	7 10
19	Kamaka (w)	3 80
20	Kapuaa	1 60
21	Kapamanu	8 20
22	Keoa, Est of J	3 80
23	Kelliaukai	2 15
24	Keola	9 30
25	Ku, Aaron	8 75
26	Kamohali	1 85
27	Kahele, S E	2 70
28	Keann, Jr	10 40
29	Keone, Jr	1 60
30	Kaupe	14 25
31	Kanamu (w)	2 70
32	Kaniau, Est	44 50
33	Kaiwikumoo	7 16
34	Kalili, John	7 10
35	Kwong Sung Wai	35 45
36	Kekuahuoulu	13 70
37	Kaimi, Mrs H K	2 25
38	Kanohomauna	10 40
39	Kinolua	3 25
40	Kia, Est	9 10
41	Kapu, Joe	9 50
42	Keai, Mahina	7 10

43	Lokana	2 80
44	Lloyd, T A	1 60
45	Lena	4 90
46	Macfarlane, H R	82 35
47	Manele	6 90
48	Makaokai, D	14 90
49	Makalaau, E	1 60
50	Mahiki	6 55
51	Meek, Jack	6 00
52	Maeha	1 60

53	Nuanu	2 15
54	Pika	3 00
55	Pake, S K	10 00
56	Petero, M	8 85
57	Paekane	4 20
58	Poi (w)	2 15
59	Polani	1 60
60	Peterson, A P	5 45
61	Papa, Est	2 70
62	Peahi, Est	3 25

63	Spencer, Jno	8 20
64	Sung See Wo Co	11 50
65	Tsuyama	11 50
66	Ung Sung & Co	14 25
67	Wahineaua, Jno	2 70
68	Wong Hoon & Co	20 00
69	Waikane Land Ass'n	109 15
70	Yong Yong & Co	13 70

I hereby certify that the above is a correct list of Delinquent Taxes for 1895, to the best of my knowledge and belief.

(Signed) JONATHAN SHAW,
Assessor 1st Division.

Ke hoike nei au no keia maluna ae, oia ka papa inoa polelei o na poe Au-hau i Hookaa ole ia no 1895, e like me ka hiki ia'u ke hoomaopopo a hoolalo. (Kakauinooia) JONATHAN SHAW,
Lunahelu Apana Ekahi.

Tax Office, 2d Division,
April 10, 1896.

In accordance with Section 61, Chapter LXI, Session Laws of 1892, I publish the following List of the Delinquent Taxes and Taxpayers as in the Tax Lists of this Division, together with the amounts and penalties due.

Keena Ahau, Mahele Elua, Apera 10, 1896.
I kulike ai me ka Panku 61, Mokuna LXI, na Kanawai o 1892, ke hoolaha aku nei au i ka Papa Inoa o na poe Au-hau Kaole a me na poe ku i ka Au-hau, e like me ia ma ka Papa Ahau o keia Mahele, me ka huina ame ka hoopai.

District of Wailuku,

Apana o Wailuku.

Ai (2 years)	5 25
Alama and Asaek	32 50
Ah Yan	4 60
Ah Tong	6 80
Ah Fook	4 35
Ah Po	4 90
Ah Hapa	9 30
Ah Kana	3 50
Akoi, Miss Ai	4 90
Aiona	3 25
Anahuli and Abao	2 25
Avery, John	4 90
Ah Mi, S	6 55
Abraham, S W	5 45

Butler, Est of H E	2 15
Broad, Pooihi	3 15
Broad, C H	13 70
Ching Yan	28 90
Cummings, W H	37 90
Cummings, Thos	1 60

Daniels, W H	29 65
Fraine, G	2 70

Hakalaau, Est W	4 90
Hakalaau, Keahi	4 90
Halama, S P	8 85
Hale Solomon	30 20
Hapo & Kanahale	3 80
Hookano	2 95
Hoomanu Paulina et al	14 95
Hapuku (2 years)	9 90
Hoopii	1 60
Hana, J	6 00
Harvast, D	6 00
Huia	15 55

Inekene	1 60
Ikuwa	2 70

Kaio, Geo	2 70
Kaauiwai	1 60
Kahaleao, Hana	2 70
Kahaleao	7 10
Kualopi, Mrs K	1 60
Kealoalii (2 years)	14 05
Kaanaana, Est	6 00
Kaleo, S	6 55
Kamanu	7 10
Kahaulilio	3 80

Kamaouha	6 00
Kaimikaua	8 75
Kauhi, Mary (2 years)	6 50
Kapule, I (2 years)	4 30
Kealoha (w)	2 15
Keole	2 70
Kahula	1 60
Kanakaokai	1 60
Kanohi	1 60
Kahiula	1 60

Kepehe Est	6 55
Kapooihi, Jos	6 35
Kum Leong	9 30
Koalii So (5 years)	15 75
Kahale, A P	7 30
Kane, S K	18 10
Kanahuna	3 25
Kaine, S E	5 70
Ki (w)	2 70
Kaiahue, S N	7 10
Kahananui, Mrs E M	19 50
Kailieha, W et al	5 80
Kailiofai, K	1 60
Kumukahi, Opio (2 years)	13 10
Kanehaole	1 60
Kaleo, S	1 60
Kahele	2 15
Kaupalolo, Est of	9 75

Keanini	15 86
Kinohou & Keawe	5 45
Kaninau, F	13 95
Kahaleole	14 80
Kae	4 05
Kamakele, J	25 80
Kapule, Sam'l	7 65
Ka	6 00
Kaawa	2 70
Kuhi	1 60
Kekahuna	1 60
Keawe	1 60
Kapu, Rev S	6 00
Kaanapu & Hana	7 65
Kumetomo, O	2 75
Kaonoai	1 60
Keliaa, D H	4 39
Kukahiko, D	11 20
Kala	8 20
Kaluna	7 70
Keawe	4 60
Kailua	6 80
Kamaka, S P	6 55
Kele	1 60
Keahi	1 60
Kekumu (2 years)	14 70
Kealoha, M	38 70
Kapo-Mai (3 years)	18 00
Kalilikipi	2 70
Kinau	6 00
Kaihe	6 00
Kolia	1 60

Lonoikahaupo, Est	6 00
Luaea, Kalae	6 60
Laa (w)	6 00
Limahai John (2 years)	7 60
Lorenzo	6 00
Lee Hop	1 60
Loma	3 25
Ling Shing	6 55

Makahelu	6 00
Mahiai	1 60
Makakoa	1 60
Manana	1 60
Morikuchi	1 60
Mahiai	2 15
Mauna (w)	1 80
Mahiai, Kuewa	2 95
Morton & Ah Tim	5 06
Mallelaulii	1 60
Mallelaulii Opio	2 70
Makolo, Wm	10 95
Makakulani	3 80
Mokuhalii, Est	6 00
Mahu, Wm	3 80
Marks, Jose	2 60
Miles, C B	9 95

Napulou, J M	7 90
Nahuina	3 80
Napahuelua	9 00
Nawai, Mrs Kealoha	8 80
Nakabara	3 25
Noholoa	2 25
Namakaha	1 60
Nuuihiwa, Mrs M P	7 10
Opunui, Mrs	1 60
Ozaki	3 25
Organ, Chas	2 70
Opunui, Est (2 years)	12 00

Pae	9 55
Puniai	4 60
Pohuli	1 60
Pestana, Mani	3 80
Paahao	6 00
Pehuino, Kealoha	6 00
Pekuholo	10 65
Ping Tom	2 15
Paele, Sol	1 60
Pakualani, P	4 20
Pedro, Joe	8 75
Parish, L A	3 80
Piko	3 25
Pala	9 00
Pilikia	2 70

Rodrigues, Paul	3 55
Ross, M C	50 00
Ross Jr, M C	11 50
Saffrey, E	1 60
Ulualoha (2 years)	23 60
Veila	1 60
Yan Tai	4 35
Yoshita, M	7 10

Freitas, Joe	8 20
Halemano, Kawai	5 61
Hamili, Kaina	8 42
Hale, Solomon	2 64
Hallama, Ekela	3 25
Hookano (3 years)	14 20

Iaea, Isaac D	7 00
Kuewa, Est of S	11 28
Kealawai, Est of	2 97
Kalia, Est of K N	6 82
Kaneholani Est (2 years)	23 50
Kawaa, Est of	3 80
Kealakai, Est of	1 60
Kalawemaunu	4 68
Kanoho, Naeole	7 65
Kiha, E	17 55
Keahi, Ekela (4 years)	6 50
Kaleihua, W K	19 47
Kahalehoi (2 years)	5 40
Kamakele, J	37 51
Kamakele, Miss A	6 00
Kamakele, Mrs J	6 55
Kaine, S E	7 37
Kapuaa	9 85
Kahananui, Mrs A M	13 08
Kaukane, Mrs J	13 15
Kuhilani	2 70
Kaomea (5 years)	84 00
Kahuakai (w) (4 years)	14 70
Keanini (3 years)	12 21
Kaleikini	2 15
Kahakui	7 65

Laolao, Est of (2 years)	10 90
Lee Wong	6 55
Miner, G E	52 01
Martins, Antone, J	3 25

Naanaa, Est of	9 80
Nauwe	2 70
Naaieona, M	3 80
Nawahineokalani (four years)	15 78
Olona, Est of	4 90
Oloolo	2 70

Perreira Jr, John (2 years)	7 60
Previa, Mrs M	5 56
Silva, Ant C da	4 35
Ukiki	8 20

Auld, Mrs J	4 20
Cummings, W H	12 32
Dowsett, J I	2 15
Gardner, Joe	4 35
Gardner, Mrs Alapai	1 05
Garnett, J S	10 40
Hauola	8 75
Hihio, J K	5 90
Humoku	3 20
Honu, Uilama	13 00
Iwa, J P	2 10
Kaiaia	3 20
Kalaiki	12 22
Kaahelo Est	2 70
Kahaleoki	10 58
Kahalemauna	38 02
Kahalekai	13 32
Kahunaaiole, Manu	7 10
Kahinau (w)	2 48
Kaiewe (w)	4 20
Kailimoku, D B	11 50
Kaiwipoepoe (w)	1 33
Kalama, Moses	1 60
Kalele, D	7 10
Kaluna, D	2 92
Kaluh, Abr	10 24
Kalanihou (w)	2 70
Kamaka et al	5 40
Kamaka (w)	2 15

Kamaka Papoka (w)	5 40
Kane, S K Guardian	8 09
Kananui	3 53
Kanakaokai, Loka	10 24
Kaneekakana	7 43
Keawe, John	1 05
Keawe (w)	83
Keaumoku	2 15
Kealoha, Makualoha	9 36
Kelikulua	9 80
Kelimakualo	1 60
Kuaokalani	1 05
Kulihewa (w)	3 20
Kaluhuiwa, Isaac	22 45
Kimura, P	2 70
Kopa, S L	16 57
Kuuku, Naiapaakai	1 66
Keonaona, Est of Mrs	10 90

District of Makawao,

Apana o Makawao.

Ana, Maalaea (3 years)	22 62
Ah Sin	7 65
Ah Yue	7 10
Ah Moi	1 32
Ako	1 60
Ah Young	8 42
Ah Chee	1 87
Ah Mi, S	130 12

Chow Chung	8 53
Cockett, P	19 14
Cummings, Clarissa E	15 35
Cockett, Est of Joe (2 yrs)	27 18

Freitas, Joe	8 20
Halemano, Kawai	5 61
Hamili, Kaina	8 42
Hale, Solomon	2 64
Hallama, Ekela	3 25
Hookano (3 years)	14 20

Iaea, Isaac D	7 00
Kuewa, Est of S	11 28
Kealawai, Est of	2 97
Kalia, Est of K N	6 82
Kaneholani Est (2 years)	23 50
Kawaa, Est of	3 80
Kealakai, Est of	1 60
Kalawemaunu	4 68
Kanoho, Naeole	7 65
Kiha, E	17 55
Keahi, Ekela (4 years)	6 50
Kaleihua, W K	19 47
Kahalehoi (2 years)	5 40
Kamakele, J	37 51
Kamakele, Miss A	6 00
Kamakele, Mrs J	6 55
Kaine, S E	7 37
Kapuaa	9 85
Kahananui, Mrs A M	13 08
Kaukane, Mrs J	13 15
Kuhilani	2 70
Kaomea (5 years)	84 00
Kahuakai (w) (4 years)	14 70
Keanini (3 years)	12 21
Kaleikini	2 15
Kahakui	7 65

Island of Kauai.
Mokopuni o Kauai.

O ka papa inoa malalo iho o na poe
Hookaa Auhau ole, ke hoopukaia aku
nei e like me ke kanawai, oia na poe
Hookaa Auhau ole o ka Mafele Eha a
me na Apana, oia hoi na Waiwai Paa,
Waiwai Lewa, Kaa, Lio me Kaa-ki-
kane, Ilio me na Waiwai Lewa e ae i
auhauia a i uku ole ia no 1895, me
10 pa-keneta kaulae, a me na lilo ho-
laha e like me ia i aeiua me ke kanawai.

E. O. HALL & SON, L'd., Honolulu, H. I.

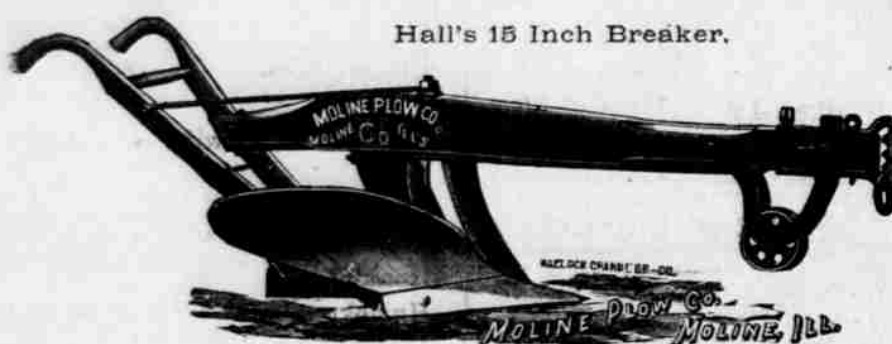
DEALERS IN

SHIP CHANDLERY



AND GENERAL MERCHANDISE.

HALL'S PLOWS and BREAKERS of all sizes



Acknowledged to be the best in use on the Islands. We introduced the first Steel Plows ever used here, also the Planet, Jr., Horse Hoe. We keep Agricultural Implements of every kind needed for the culture of Cane, Rice, Coffee, etc.

All kinds of Engineers and Mill Supplies



TROPIC OIL

Has had a wonderful run this year on many of the plantations. Both the Cylinder and Engine Oils are of the Highest Grade, and many who tried a sample have re-ordered a number of times, and say it is the best oil they ever used.

THE ALUMINUM CANE KNIFE

We have introduced this year, and it has given such **PERFECT SATISFACTION** that we have been out several times. We have them in stock now and expect a fresh supply soon, so will not be out again.

The SUCCESS WATER FILTER
Nothing succeeds like success, and this has proved true in regard to the SuccessFilter, as it has succeeded in purifying our dirty water as no other filter has done. It is made of the Natural Tripoli Stone, and can be cleaned easier than any filter known. Step into our office and see the crystal filter we have in use, which shows the whole process, it fairly makes a person thirsty to see the clear water as it comes through the stone.

The PERKINS' WINDMILL



IS ONE of the best known in the United States, and although it has been introduced here but a few months ago, quite a number of them are in use and giving good satisfaction. Anyone wishing to put up a mill, should write for a catalogue and prices, as we claim that this mill will give better satisfaction and run easier than any of the wind mills in use here. We have galvanized steel and wooden mills, also steel towers.

We keep also **Goulds' lifting and wind mill pumps**, and can give prices on any size or kind of pump made by the Goulds Manuf'g Co., for which we are agents here.

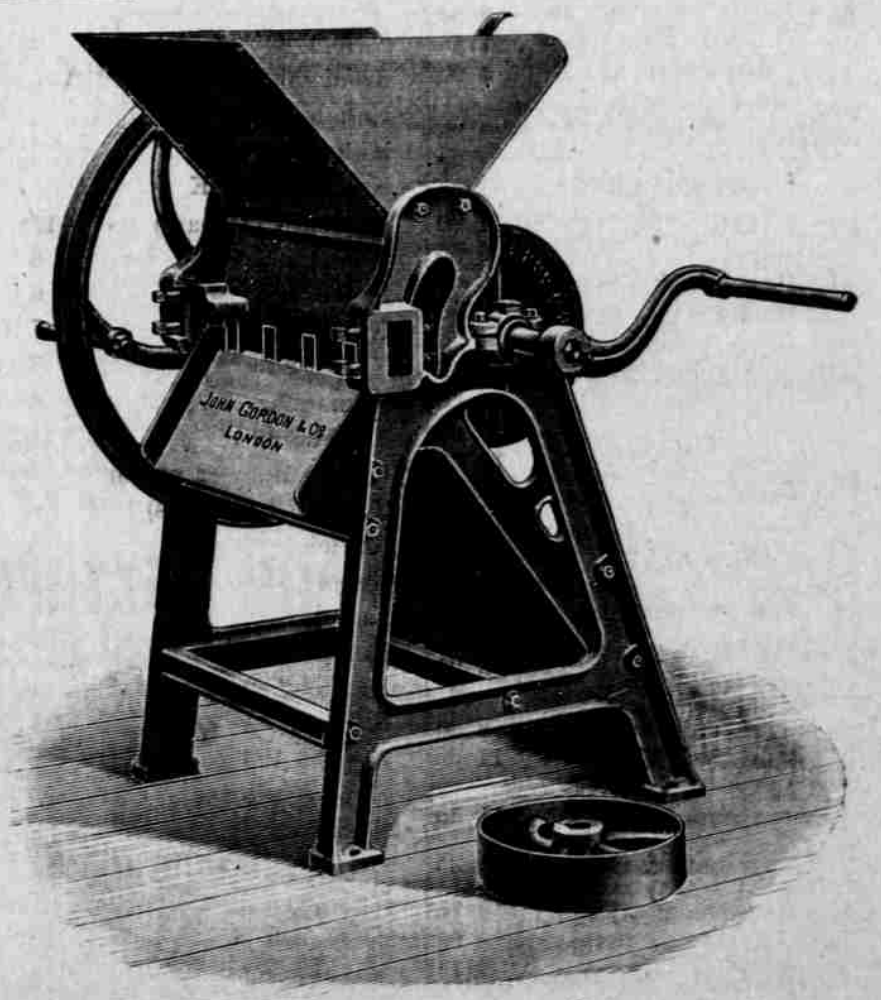


WE run a **Salt Farm** and evaporate our own **Salt** from the Pacific Ocean at the Kakaako Salt Works. On hand also **Rock Salt** from Liverpool, for Ranch use. Our stock of Ship Chandlery is unsurpassed, and of the best quality. We keep **Tar, Pitch, Rosin, Carbolium** and **Carbolinium**, also **PAINTS** of every kind; **Brushes** of all kinds. We have also the Largest Stock of **Manila** and **Sisal Rope** to be found here, and **Wire Rope**, both Iron and Steel, of all sizes, up to 4 inches.

Coffee Machinery

We keep also, and have on hand Gordon's Disc Coffee Hullers and Smout's Peelers.

We have also
**CHEAP PLANTATION
BELLS.**

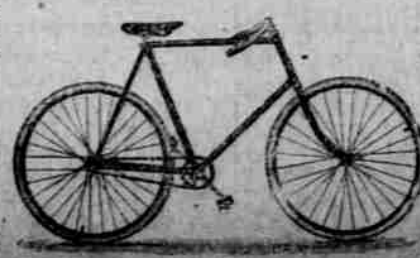


We are agents for the **Waukegan Barbed Wire**, also all kinds of **Galvanized Fence Wire** and other wires made by the Washburn & Moen Manufacturing Company. We have sold many tons of their wire, and have had the galvanized fence wires tested, and find that the No. 5 wire has a tensile strength of 2840 pounds. The No. 4, 3148 pounds. Persons who have had this wire want no other kind, and are willing to pay a higher price for it. Besides the articles mentioned above we keep a thousand other useful things.

Gunpowder of all kinds, **Blasting and Giant Powder**, and the best stock of **Guns and Ammunition** to be found in the country.

WE HAVE a fine stock of **BICYCLES** on hand, the **Stearns, Columbia, Rambler, Hartford and Pierce**. Everyone knows that there are **no better wheels made** than these, and as we are selling so many of them we are justified in recommending them as **First Class Wheels**.

BUY ONLY THE BEST!



All orders from town or country,
filled with care and promptness.

E. O. HALL & SON,
Corner Fort and King Streets,
HONOLULU, - - - H. I.

DELINQUENT TAX LIST FOR 1895.

In Accordance with Section 61, Chapter LXI., Session Laws of 1892, the following List of Delinquent Taxpayers is hereby published, and comprises the delinquent taxes for the FIRST DIVISION AND DISTRICTS, as indicated, including Real Estate, Personal Property, Carriages, Carts and Drays, Dogs, and Personal Taxes assessed and remaining unpaid for 1895, with ten per cent. penalties and the cost for advertising as the law provides.

PAPA INOA O KA POE KU I KA AUHAW I HOOKAA OLE NO KA MAKAHIKI 1895.

O keia malalo iho ka Papa Inoa o ka Poe Ku i ka Auhau i Hookaa Ole, a ke Hoolaha ia aku nei e like me ia i Kauohia e ke Kanawai; a ua hui ia ma keia na Auhau a pau i Hookaa Ole ia no ka Mahele Ekahi, a me Kona mau Apana, e like me ia i hoikeia, i Huipua me na Waiwai Lewa, Kaa Lealea, Kaa Kauo a me Kaa Kikane, Ilio, a me na Auhau Kino i heluia, e waiho nei me ka Hookaa Ole ia no ka Makahiki 1895; a me Umi Pa Keneta i Pakui ia nn na Hoopai a me na Koina no ka Hoolaha ana e like me ia i Hoakakaia me ke Kanawai.

SUPPLEMENT.

FRIDAY, - - - APRIL 10, 1896.

First Division, Island of Oahu, District of Kona.

MAHELE EKAHI, MOKUPUNI O OAHU, APANA O KONA.

FIRST DIVISION, DISTRICT OF HONOLULU.

SUPPLEMENT.

FRIDAY, - - - APRIL 10, 1898.

First Division, Island of Oahu, District of Kona.

MAHELE EKAHI, MOKUPUNI O OAHU, APANA O KONA.

FIRST DIVISION. DISTRICT OF HONOLULU.

1 Akana, C T	\$ 22 50
2 Aki, Sam'l K	11 50
3 Aloha Gallery	11 50
4 Akima, C	17 00
5 Arn Kin Lam Co	28 00
6 Andrade, Louis	45 05
7 Aylett, Lui	10 40
8 Ahia, Abraham M	8 20
9 Aki, Mary A	11 85
10 Apeche, Pierre	9 30
11 Alapai, Mele and J	230 40
12 Aona, Michael	51 10
13 Aneko	23 05
14 Andrews, Chas	1 60
15 Akana, W S	27 45
16 Achi, Wm C	109 95
17 Akana	127 00
18 Akima Luika	15 35
19 Apio, John K Ag't	2 70
20 Alani, A W	7 10
21 Aki No 1	2 70
22 Andrade, Manuel	12 85
23 Anahu, Mrs K	30 20
24 Aholo, Mrs L K	1 05
25 Auld Jr, Jas	1 60
26 Aulani (w)	1 60
27 Apua Kane	3 80
28 Avilla, Mani de	43 40
29 Andrews, Thos L	13 70
30 Atkinson, A L C	10 40
31 Alapai Bila	2 70
32 Akia, Y	15 90
33 Aea, Joseph	74 75
34 Aiwa (w)	6 00
35 Aylett, L J	29 85
36 Abbey, Wm	1 60
37 Ahana, W W	96 75
38 Ahi, Annie	9 30
39 Ah Hee Co	6 00
40 Ah Kum	14 80
41 Ah Lao	11 50
42 Ah Mi, S	28 00
43 Ah I alias Gee Sing	2 70
44 Ah Nee alias Mow Hung	89 75
45 Ah Pie	2 70
46 Ah Chong	18 10
47 Ah Yan	19 20
48 Ah Sung	11 05
49 Ah Chong	1 60

81 Bertleman, H F	135 80
82 Barrat, Mrs Julia	1 60
83 Bowler & Rooney	5 00
84 Bartlett, W S	2 70
85 Barratt, Est of Moses	9 85
86 California Wine Co	49 65
87 Collacco, J P P	23 95
88 Clarke, Mrs Jane	41 60
89 Clarke, C H	13 70
90 Correa, Francisco	28 00
91 Camara, Mrs	3 25
92 Cordeiro, M G	6 55
93 Crowell, John	3 80
94 Colburn, John F	397 60
95 Crabbe, Horace N	46 70
96 Catuch, A	6 00
97 Cartwright, Mrs T	2 70
98 Consista, Julian	3 80
99 Cruz, Anna de la	23 60
100 Cruz, Hugo de la	4 90
101 Clarke, Mrs Ellen	21 95
102 Cidade, Mani	5 45
103 Campbell, Sam	1 60
104 Coelho, Mrs E	6 45
105 Correa, Antone	6 55
106 Cravalho, Estaro	4 35
107 Cambra, Mani de	7 10
108 Cabral, Jacintho	4 90
109 Cavanaugh, Geo	2 70
110 Cannon, H	8 75
111 Castro, John	8 20
112 Chang, A K	10 40
113 Chapman, W A	1 60
114 Chee Hoo	9 30
115 Chew Gow	11 50
116 Chee Kung Tong Secty	28 00
117 Check Chee	9 30
118 Chin To Fai	11 50
119 Chin Woy	3 80
120 Chin Loy Fook	13 70
121 Chin Chong	1 60
122 Chin Mu	7 10
123 Chow Chow	6 00
124 Chong Hing	13 70
125 Chuck Hoy	47 80
126 Chun Ying	14 25
127 Chun Ak Fook	14 95
128 Dunbar, Mrs	6 00
129 Douse, F G	11 50
130 Dias, August	13 70
131 Dominis, Liliuokalani	145 50
132 Desky, Chas S	23 70
133 Daniela	7 10
134 Donnelly, Wm T	7 10
135 Danish Augustinho	8 20
136 De Fries, Henry	24 70

175 Gomes, Est of Joao	35 15
177 Gertz, Christian	63 75
178 Gulick, Mrs C T	213 10
179 Goo Kim You	10 40
180 Graham, Mrs S M	7 10
181 Gomes, Manuel	7 10
182 Guindinho, M	7 10
183 Guerrero, Louis F	32 65
184 Gilliland, R L	50 00
185 Goo Heeng	7 65
186 Gum Sing	11 50
187 Guerro, Levi	4 90
188 Gune Foon alias Yune Poy	6 00
189 Gomes, Manuel	2 15
190 Goo Foo Co	11 85
191 Gomes, Antone	1 60
192 Hop Chong Co	9 30
193 Hee Chan	204 00
194 Hookano, E B	44 50
195 Hee Nin	2 70
196 Hing Kee	13 70
197 Haupu	7 10
198 Hong Hop Kee	11 50
199 Hook Fong Co	2 70
200 Hoong See	19 20
201 Holaniku	7 10
202 Hewitt, Frank	1 60
203 Henriksen, John	7 10
204 Hop Sing Co	8 20
205 Ho Sue Kee	14 80
206 Hart, Mrs Haleakala	57 70
207 Hiu Keoni	4 90
208 Holstein, E C	8 75
209 Hoopii (w)	10 40
210 Haalon, Mrs Kekipi	49 80
211 Huli, Ioane	6 00
212 Hop Sing Wai Co	19 55
213 Hoopii (w)	1 60
214 Haili, Geo	13 10
215 Hana (w)	1 60
216 Holt, Jas L	48 90
217 Hao, Roma	7 10
218 Halaikahi	1 60
219 Haiola	11 50
220 Hop Sing Co	9 30
221 Holt, Geo H	18 65
222 Harbottle, Edmund	31 30
223 Haona	6 00
224 Hong Chong Co	7 10
225 Ho Yune	9 30
226 Hookamaha, J E	7 10
227 Holi, Philipo	7 10
228 Hikiau, John	4 90
229 Hop Yick Co	8 20
230 Helenihi, Jas K	10 40
231 Ho Wo	7 55
232 Hopkins, C L	58 80
233 Haw'n Baseball Ass'n	22 50
234 Haynes, Julien D	14 50
235 Hiku	4 90
236 Ho See	5 80
237 Hokaea	7 10
238 Hoopii, S W	12 60
239 Herbert, A	90 50
240 Hutchings, Jas	2 70
241 Hayseldon, F H	28 00
242 Hong Chin	7 65
243 Haknole	9 30
244 Irving, J	1 60
245 Ioane	7 65
246 Imhoff, E	38 45
247 In Yong	12 60
248 Isasaka	9 20
249 Iokepa	4 90
250 Iokepa	8 75
251 Iona, J W	8 50
252 Iikealanihihi	8 20
253 Jun Hee	41 50
254 Jacobson, J	1 60
255 Jolliver, Frank	9 65
256 Jesus Mani Pestana	9 30
257 Joaquin Antone	1 60
258 Jiminez Pablo	7 10
259 Jesus Claudio	12 85

265 Kwong Man Sang	11 50
266 Kwong Ching Chong	359
267 Kwong Yee Mui (w)	11 50
268 Kwong Sun Wai Co	47 30
269 Kwong Hip Chong Co	48 90
270 Kahawahi, Est of	18 10
271 Kauai, Est J	29 10
272 Kaluhi, Est of	11 50
273 Kawaauhau	1 60
274 Kailianu	1 60
275 Kawika	6 00
276 Kahale	17 55
277 Kaiakoli, S	43 40
278 Kahabawai, John	24 75
279 Kabele, S	3 80
280 Kakuu (w)	3 80
281 Kalua, Julia	3 80
282 Kawaiiaunalaokahou-pookane	14 80
283 Kamakele, J	22 50
284 Kaluhimoku	7 10
285 Kawaiinui, Mrs J U	28 00
286 Kananui	1 60

541 Kuana, J P	4 90	555 Mendonca, J P	61 25	765 Patterson, Mrs I C	23 40	876 Souza, John	14 80	District of Ewa and Wai- anae.		27 Kukea, D	2 70
542 Kupihelili	21 40	556 Medeiros, Antone	11 50	766 Paulain, Maurice	3 80	877 Silva, Joe	7 10			28 Kukea, Chas	8 75
543 Kuahine, Mrs	7 10	557 Man, Chong Co	27 30	767 Pahlia, Capt	2 70	878 Shing Shang	1 60	Apana o Ewa a me Waianae.		29 Keola, Est	18 10
544 Kumukahi	6 00	558 Makaimi, J M	2 70	768 Pae, John	28 00	879 Swinton, H S	40 10			30 Kahele, Est	2 70
545 Lycurgus, Geo	25 80	559 Maunakea	11 50	769 Panaewa, Nihou	12 70	880 Sun Wo Co	14 40	1 Aukukino, Pine		31 Kawaikumuole, Mrs L	6 00
546 Lan Wo Chan Co	9 30	560 Malupo (w)	17 00	770 Paaniani, Lepeka	6 00	881 Sin Choy Lee Co	10 30			32 Kauli, Est of Mrs K	6 70
547 Lan Pong	30 20	561 Mauiawa, Mrs L	21 40	771 Palau, Moses	24 15	882 Silva, John	7 10	2 Armstrong & Co		33 Kalalulu	16 15
548 Larsen, Wm	62 35	562 Mesa, Raymond	1 60	772 Palau, E W	8 75	883 Sun Wo Wai Co	37 60			34 Kepani	3 80
549 Lam Chee	15 90	563 Mello, Francisco	9 30	773 Piliako	7 10	884 Soy Chong	8 20	3 Andrews, G P		35 Keahipaka	1 60
550 Lam Him	13 70	564 Makaea, Robert	1 60	774 Pouliuli	1 60	885 Silva, J R Jr	1 60			36 Kapea, Est	3 00
551 Lan Yin	9 85	565 Moke	9 30	775 Puha	7 10	886 Souza, Henrique	8 20	4 Bright, John		37 Kaahamalu	3 80
552 Lahela (w)	11 50	566 Mahiki, Solomon	17 00	776 Pedro, Tom	9 85	887 Silva, Francisco de	7 10			38 Kahoeke, Est of D	5 45
553 Lan Sang	4 90	567 Mika, A K	11 50	777 Pedro, Petr	9 85	888 Silva, J R	13 40	5 Bowler, J F		39 Kaoni, Mrs	2 70
554 Lazarus, Mrs Julia	12 15	568 Mahuka, Mrs L	37 90	778 Phillips, John	3 80	889 Sun Fook Sing Co	9 30			40 Kamakea, Est	6 00
555 Lavinho, Juan	14 25	569 Manase, Luika	10 40	779 Pulaa	42 65	890 Sun Mun Ark Co	28 00	6 Holt, J D		41 Kanuihaahaa, Est	2 15
556 Lambert, Mrs Rosina	1 60	570 Makawalu, E W	23 60	780 Papala (w)	5 10	891 Thomas, E B	78 05			42 Kawahamama, Est	2 15
557 Lapaki, Kahele	1 60	571 Mung See	12 05	781 Pierce, G	1 60	892 Ton On Jan Co	65 40	7 Hopp, J J		43 Kaluhiokane	1 60
558 Lazarus, Alexander	36 25	572 Mee Hop Co	6 00	782 Pao	9 30	893 Tam Tsa Hing	2 70			44 Kaapokalani	4 35
559 Lam Kau Co	6 35	573 Manuia (w)	3 80	783 Pikuahiwi, M	11 50	894 Tai Sing	2 70	8 Iaea, I D		45 Kamaka	8 20
560 Laa, Mele	4 90	574 Manuel, David	2 70	784 Pahio	8 75	895 Tam Jan	57 70			46 Lelanna, Est	2 70
561 Lahela Hosea Pouli (w)	2 70	575 Mana, Jr J	24 70	785 Pahi, D K	9 20	896 Tong Wo	6 00	9 Johnstone, A		47 Lok Sun Wai	52 40
562 Levey, Lewis J	9 00	576 Mitchell, Edward	1 60	786 Paalulu, Rev S	17 55	897 Tong Yen	10 95			48 Lane, P C	6 30
563 Leong Ching Kee	6 00	577 Mota, Ant Peroto	7 10	787 Pokii	7 10	898 Timmons, L D	13 70	10 Jackson, Wallace		49 Maile, C B	6 00
564 Lee Tong	11 50	578 Maceda, Man'l	1 60	788 Pii, Mrs Koleka	14 80	899 Tom Dow	9 30			50 Mahuka, Mrs L	9 30
565 Lee Cheong	2 70	579 Makaiwi	7 10	789 Papiakalepa	4 90	900 Tong Yen	8 20	11 Kaia		51 Mela, Est	14 55
566 Lee Chu	22 50	580 Mahelona, David	13 70	790 Pau	1 60	901 Turner, Archie	1 75			52 Mahu, L	6 00
567 Lee Foong Chai	9 30	581 Mia	1 60	791 Pamalo	7 10	902 Texeira, Bento	28 00	12 Kekua, Est of		53 Malaihi, F W	18 10
568 Lee Hoy	22 50	582 Mahoe, S K	11 50	792 Paele	9 85	903 Toomey, Capt W D	14 25			54 Mahu, Mrs P	5 15
569 Lee Quai	8 20	583 Morris, Mrs Annie	1 60	793 Pololu No 1	7 10	904 Tai Sing	8 20	13 Kaleikau		55 Mahoe, S K	10 70
570 Lee Quon	2 70	584 Meahewaale, Geo	11 75	794 Pauelua, Piholei (w)	1 60	905 Tavas Silva	11 50			56 Malo, Est	245
571 Lemos John M	10 65	585 Monsarrat, Mrs C C	28 00	795 Pontes, Jose Pacheco	1 60	906 Tai Hing	22 50	14 Kananauli		57 Nalu, L C	11 75
572 Leong Chow	8 20	586 Moau, K	8 20	796 Perreira, Camilla	14 25	907 Tin Lee Co	12 05			58 Naukana, Est of S M	4 35
573 Leong Sin	1 60	587 Mason, Mrs	1 60	797 Polikapu, T C	27 55	908 Thornton, W H	13 70	15 Kamai (w)		59 Nakea, Est	3 25
574 Leong Sung Wai Co	14 35	588 Miguel, Joe	1 60	798 Poole, Thos W	17 20	909 Telles, Dessidero	13 70			60 Opunui	8 20
575 Lee Chun Cheong	10 40	589 Man Sung Yuen	34 60	799 Puhaku, Lima	8 20	910 Tatsugawa	13 70	16 Kaloi, Est of		61 Pohakahi, Est of D	6 00
576 Lee Lung	12 30	590 Makaaha, David	7 10	800 Puhaku, Lima	30 75	911 Tong Tuck Co	12 85			62 Ponape, Est	3 80
577 Lind, Chas	23 60	591 Mame (w)	1 60	801 Ping Chee	12 15	912 Uaua, Geo	13 70	17 Kale (w)		63 Pedro, Antone	8 20
578 Lin Hart	6 00	592 Makakoa (w)	1 60	802 Paahao	12 15	913 Ung Kar	8 20			64 Paty, J H	2 15
579 Lin Sing Co	9 65	593 Mikasope	7 10	803 Puuku	1 60	914 Ung King	11 50	18 Kaikainahao (Opio)		65 Pahukula, J L	5 45
580 Lillie, Frank	12 60	594 Maluae	7 10	804 Palama, L K S	4 35	915 Ulenahamea	13 70			66 Pilipl, Est	3 80
581 Li Ming Co	34 60	595 Mokulehua (w)	1 60	805 Palihea	10 40	916 Ulukou, Mrs Ane	8 20	19 Kawika, Est of		67 Prendergast, J K	6 00
582 Lii, John	7 10	596 Mariano, Demaral	2 95	806 Paiaina	9 10	917 Ua, Geo	7 10			68 Paalaa Land Co	7 65
583 Lindsay, W	8 20	597 Ming Ik Co	18 00	807 Puahi, Kilinahe	8 20	918 Uwea, Bila	1 60	20 Kanobohiwalani		69 Penopeno, Est	2 15
584 Lin Fat	12 60	598 Malo, Mrs D	15 85	808 Puou	3 25	919 Unknown	30 20			70 Queen Dowager Kapi- olani	12 60
585 Lin Chan	14 80	599 Moepono	9 30	809 Poor, Henry F	160 90	920 Vivas, J M	18 65	21 Kuhia		71 Sameds, Peter	7 10
586 Lokana, D	45 60	600 McGuire, Jas W	12 05	810 Perry, Mrs Kuahine	14 80	921 Vierra, Man'l Silva	9 85			72 Sai Sung Wai	61 80
587 Loanda, Man'l	2 70	601 Mc Donald, J W	9 30	811 Peter, John	27 45	922 Valpoon, C	1 60	22 Keola		73 Silva, Est of B	10 35
588 Lopez, Jose	6 00	602 McLennan, Dr	17 00	812 Quong York Kee	11 50	923 Vierra, Joao	7 10			74 Silva, M	3 95
589 Lokana, P W	19 65	603 McGregor, Capt A A	1 60	813 Quong Chong	41 20	924 Wing Chong Co	17 20	23 Kipi, Est of		75 Smith, W J	4 90
590 Lock Sin	9 55	604 McRae, Peter	6 00	814 Rodrigues, Est of Ant	70 25	925 Wright Bros	17 00			76 Thompson, Est of T	2 15
591 Louis, Nancy K	18 10	605 Robinson, John	68 70	815 Ruma, Man'l Gomes	35 70	926 Watson, Wm	1 60	24 Kui		77 Umi, Peter	6 00
592 Louis, N Jesse	28 00	606 Rego, Jule de	7 10	816 Robson, Mrs M E	8 20	927 Wahineailau	9 30			78 Wo Fat Wai	19 60
593 Love, Jas	234 80	607 Robson, Peke	14 80	817 Robertson, Mrs J W	46 70	928 Wahineaea	9 30	25 Keone, G M		79 Waimea Land Co	50 35
594 Ludwig	7 10	608 Roberton, Mrs J W	1 60	818 Rego, Man'l de	1 60	929 Ward, Jas	7 10				
595 Luahine (w)	4 90	609 Richardson, Mrs E V K	7 10	819 Rice, Julia	30 20	930 Ward, J E	6 00	26 Kaeha (w)			
596 Lum Sam	12 35	610 Rosa, Antone	4 90	820 Rosa, Frank	89 60	931 Wing Chong Co	8 20				
597 Lum Sam (k)	13 70	611 Rodriques, Man'l	5 45	821 Rickard, Antone	17 00	932 Whitmarsh, Peter	11 50	27 Kaiaikoihi, Keaka			
598 Lulualei	2 70	612 Rochas, J M	8 20	822 Rapozo, Joao	4 90	933 Williams, E A	13 70				
599 Luka, J K	13 15	613 Rowland, Mrs W	36 15	823 Rhodes, H J	7 90	934 Widdifield, Mrs Annie	3 80	28 Kananui			
600 Lucas, Geo	9 30	614 Reist, Mrs J H	44 50	824 Simonson, Est of J V	48 90	935 Wright, Mrs Anna	13 70				
601 Lum Achi	17 55	615 Steineck, Est of J	44 50	825 See Sing Co	9 30	936 Waring, Bruce & Co	88 50	29 Kahunanui			
602 Lumawe	2 70	616 See Sang Co	6 00	826 Sam Wo Co	19 20	937 Wahine	8 20				
603 Luning, Mrs Henri	21 40	617 Sam Kee Co	6 00	827 Sai Kee Co	6 00	938 Wallace, Sam'l	6 00	30 Keliipio			
604 Lu Chew	8 20	618 Simoes, Joaquin	1 60	828 San Kew	9 30	939 Webb, Harry	16 45				
605 Lum Look	11 50	619 Sang Hop	6 00	829 Sun Nam Sing	10 40	940 Ward, Wm	7 10	31 Kekua			
606 Lupo (w)	4 90	620 Sin Ung	7 10	830 Shi (Jap)	2 70	941 Weartherbee, J	2 70				
607 Luce, W S	67 60	621 Smith, Mrs A K	22 50	831 Sin Wah Co	50 00	942 Williams, W F	26 90	32 Kauhola			
608 Lum Quong	2 70	622 Sin Wah Co	50 00	832 Sulu Look Kee	15 35	943 Waihee, Emalia	1 60				
609 Lum Soon	16 15	623 Smith, W Jas	44 50	833 Smith, Alexander	21 10	944 Wallace, John	7 10	33 Kaulualoha, Est of			
610 Lum Tuck	6 00	624 Sai Sing Kee	14 80	834 Silva, Joe	11 50	945 Wright, Henry	3 80				
611 Lum Hong	2 70	625 Smith, Mrs A K	22 50	835 Sam Sing Co	15 90	946 Wilson, C B	72 00	34 Lind, Chas			
612 Lu, Bila	10 40	626 Sim, K E	7 65	836 Santos, W D	9 30	947 Wikander, F	15 90				
613 Luke Sing Wai Co	15 35	627 Sheldon, Sophia	4 35	837 Schmidt, Fred	1 60	948 Wong Kwai	369 35	35 Lucas, T R			
		628 Susuziki	11 50	838 Stephens, John	15 90	949 Wong Nam	22 50				
		629 Sheldon, Mrs E P	8 20	839 Sharratt, W F	20 85	950 Wong Sin	2 70	36 Lui, Est of			
		630 Sharratt, Mrs W F	9 30	840 Shu Shan	9 30	951 Wong Kee Co	4 35				
		631 Sing Sun	11 50	841 Souza, Francisco J de	8 20	952 Wong Nin	5 45	37 Maluna			
		632 Souza, Francisco J de	8 20	842 Sark Choong	6 00	953 Wong Hop	8 20				
		633 Souza, Mrs Auwana	11 50	843 Smith, Geo	7 10	954 Wong Pong	6 00	38 Mua (w)			
		634 Spencer, Mrs Kualoha	2 70	844 Souza, Sylvania H	9 30	955 Wong Cheong	1 60				
		635 Smith, Geo	7 10	845 Sharron, Jas	2 70	956 Wong Cha	7 10	39 Mochin			
		636 Sharron, Jas	2 70	846 Zablan, B P	6 80	957 Wong Tai Hee	5 45				
						958 Wong Fai	15 35	40 Mileka			
						959 Yee Sing	6 00				
						960 Yee On	13 70	41 Molteno, Chas			
						961 Yow Lung Co	8 40				
						962 Yee Wo Co	28 00	42 Makaoni			
						963 Yee Tai Co	24 70				
						964 Yanamoto	13 70	43 Napapai (w)			
						965 Yee Kee San	15 15				
						966 Yin Hoo	11 50	44 Naloloa			
						967 Yee Tai Co	17 00				
						968 Yanaska	7 10	45 Ng Mon Sui			
						969 Yuen Hoon	6 00				
						970 Yuen Chin	11 50	46 Poor, H F			
						971 Yeein Chong	13 95				
						972 Yee Hop Sing Co	28 55	47 Rehne, P J			
						973 Yong Choy Kee	19 20				
						974 Yong Tuck	10 40	48 Robinson, R			

Delinquent Tax List, 1895.

MAUI, MOLOKAI AND LANAI.

PAPA INOA O NA AUHAI I HOOKAA OLE IA, 1895.

MOKUPUNI O MAUI, MOLOKAI ME LANAI.

Tax Office, 2d Division,
April 10, 1896.
In accordance with Section 61,
Chapter LXI, Session Laws of 1892,
I publish the following List of
Delinquent Taxes and Taxpayers as
in the Tax Lists of this Division, to-
gether with the amounts and penalties
due.

Keena Ahau, Mabele Elua,
April 10, 1896.
I kuli ke ai me ka Pauku 51, Mokuna
LXI, na Kanawai o 1892, ke hoolaha
aku nei au i ka Papa Inoa o na poe
Auhau Kaaole a me na poe ku i ka
Auhau, e like me ia ma ka Papa Auhau
o keia Mabele, me ka huina a me ka
hoopai.

District of Wailuku.

Apana o Wailuku.

Ai (2 years)	5 25
Alama and Asack	32 50
Ah Yan	4 60
Ah Tong	6 80
Ah Fook	4 35
Ah Po	4 90
Ah Hapa	9 30
Ah Kana	3 50
Akoi, Miss Ai	4 90
Aiona	3 25
Anahuli and Ahao	2 25
Avery, John	4 90
Ah Mi, S	6 55
Abraham, S W	5 45
Butler, Est of H E	2 15
Broad, Poohiwi	3 15
Broad, C H	13 70
Ching Yan	28 90
Cummings, W H	37 90
Cummings, Thos	1 60
Daniels, W H	29 65
Fraine, G	2 70
Hakalaau, Est W	4 90
Hakalaau, Keahi	4 90
Halama, S P	8 85
Hale Solomon	30 20
Hapo & Kanabele	3 80
Hookano	2 95
Hoomanu Paulina et al	11 95
Hapuku (2 years)	9 90
Hoopii	1 60
Hana, J	6 00
Harvast, D	6 00
Huis	15 55
Inekene	1 60
Ikuwa	2 70
Kaio, Geo	2 70
Kaauwai	1 60
Kahaleao, Hana	2 70
Kahaleao	7 10
Kualopi, Mrs K	1 60
Kealoaii (2 years)	14 05
Kaanaana, Est	6 00
Kaleo, S	6 55
Kamanu	7 10
Kahaulelio	3 80
Kamaoaha	6 00
Kaimikana	8 75
Kaahi, Mary (2 years)	6 50
Kapule, I (2 years)	4 30
Kealoha (w)	2 15
Keoole	2 70
Kahula	1 60
Kanakaokai	1 60
Kaonohi	1 60
Kahulu	1 60
Kepehe Est	6 55
Kapohiwi, Jos	6 35
Kum Leong	9 30
Koalii So (5 years)	15 75
Kahale, A P	7 30
Kane, S K	18 10
Kanabuna	3 25
Kaiue, S E	5 70
Ki (w)	2 70
Kaahue, S N	7 10
Kahanau, Mrs E M	19 50
Kailieha, W et al	5 80
Kailoloi, K	1 60
Kumukahi, Opio (2 years)	13 10
Kanehaole	1 60
Kaleo, S	1 60
Kabele	2 15
Kaupalolo, Est of	9 75

Keanini	15 86
Kinohou & Keawe	5 45
Kaninan, F	13 95
Kahaleole	14 80
Kae	4 05
Kamakele, J	25 80
Kapule, Sam'l	7 65
Ka	6 00
Kaawa	2 70
Kuhf	1 60
Kekahuna	1 60
Keawe	1 60
Kapu, Rev S	6 00
Kaanapu & Hana	7 65
Kumetomo, O	2 75
Kaonohi	1 60
Kelias, D H	4 39
Kukahiko, D	11 20
Kala	8 20
Kaluna	7 70
Keawe	4 60
Kailua	6 80
Kamaka, S P	6 55
Kele	1 60
Kenhi	1 60
Kekumu (2 years)	14 70
Kealoha, M	38 70
Kapo-Mai (3 years)	18 00
Kalilikipi	2 70
Kinau	6 00
Kafhe	6 00
Kolia	1 60
Lonoikahaupo, Est	6 00
Luaea, Kalae	6 60
Laa (w)	6 00
Limahai John (2 years)	7 60
Lorenzo	6 00
Lee Hop	1 60
Loma	3 25
Ling Shing	6 55
Makabehu	6 00
Mahiai	1 60
Makakoa	1 60
Manana	1 60
Morikuchi	1 60
Mahiai	2 15
Mauna (w)	1 80
Mahiai, Kuewa	2 95
Morton & Ah Tim	5 06
Mailelaulii	1 60
Mailelaulii Opio	2 70
Makole, Wm	10 95
Makakulani	3 80
Mokuhalii, Est	6 00
Mahu, Wm	3 80
Marks, Jose	2 60
Miles, C B	9 85
Napoleon, J M	7 90
Nahuina	3 80
Napahuelua	9 00
Nawai, Mrs Kealoha	8 80
Nakabara	3 25
Noholea	2 25
Namakaha	1 60
Nuuhwa, Mrs M P	7 10
Opunui, Mrs	1 60
Ozaki	3 25
Organ, Chas	2 70
Opunui, Est (2 years)	12 00
Pae	9 55
Puniai	4 60
Pohuli	1 60
Pestana, Mani	3 80
Paahao	6 00
Pepini, Kealoha	6 00
Pekuhole	10 65
Ping Tom	2 15
Paele, Sol	1 60
Pakualani, P	4 20
Pedro, Joe	8 75
Parish, L A	3 80
Piko	3 25
Pala	9 00
Pilikia	2 70
Rodrigues, Paul	3 55
Ross, M C	50 00
Ross Jr, M C	11 50
Saffrey, E	1 60
Uluahalo (2 years)	23 60
Veila	1 60
Yan Tai	4 35
Yoshita, M	7 10

District of Makawao.

Apana o Makawao.

Ana, Maalaea (3 years)	22 62
Ah Sin	7 65
Ah Vue	7 10
Ah Moi	1 32
Ako	1 60
Ah Young	8 42
Ah Chee	1 87
Ah Mi, S	130 12

Chow Chung	8 53
Cockett, P	19 14
Cummings, Clarissa E	15 35
Cockett, Est of Joe (2 yrs)	27 18
Freitas, Joe	8 20
Halemano, Kawai	5 61
Hamil, Kaina	8 42
Hale, Solomon	2 64
Hailama, Ekela	3 25
Hookano (3 years)	14 20
Iaea, Isaac D	7 00

Kuewa, Est of S	11 28
Kealawai, Est of	2 97
Kalia, Est of K N	6 82
Kanehoalani Est (2 years)	23 50
Kawaa, Est of	3 80
Kealakai, Est of	1 60
Kalawemaunu	4 68
Kanoho, Naole	7 65
Kiha, E	17 55
Keahi, Ekela (4 years)	6 50
Kaleihua, W K	19 47
Kahalehoi (2 years)	5 40
Kamakele, J	37 51
Kamakele, Miss A	6 00
Kamakele, Mrs J	6 55
Kaine, S E	7 37
Kapuaa	9 85
Kahanau, Mrs A M	13 08
Kaukane, Mrs J	13 15
Kuhilani	3 70
Kamea (5 years)	84 00
Kahuakai (w) (4 years)	14 70
Keatini (3 years)	12 21
Kaleikini	2 15
Kahakui	7 65

Laolao, Est of (2 years)	10 90
Lee Wong	6 55
Miner, G E	52 01
Martins, Antone, J	3 25
Naanaa, Est of	9 80
Nauwe	2 70
Naaleona, M	3 80
Nawahineokalani (four years)	15 78
Olona, Est of	4 90
Oloolo	2 70
Perreira Jr, John (2 years)	7 60
Previa, Mrs M	5 56
Silva, Ant C da	4 35
Ukiki	8 20

District of Lahaina.

Apana o Lahaina.

Ainea (2 years)	5 40
Aholo, James	10 67
Brewster, Mrs R	12 60
Furtado, Joe	5 45
Hakule, O H (2 years)	4 96
Hayelden, Mrs T	2 70
Hanaikae, Est Mary	19 20
Helemanu, Malu	2 37
Hibio, Rev J K (2 years)	9 36
Hose, R P	29 15
Hoopii, John	2 70
Jones, Theo and Adeline	21 40
Kaakaula, W (2 years)	5 40
Kaafawa	3 25
Kaiwioni	2 65
Kaiwikaola	3 25
Kailiano	3 80
Kalawalanui	4 07
Kaapana, John	4 07
Kailieele	2 70
Kanohokuahiwi	7 65
Kalama, D M	9 85
Kahuakai (2 years)	5 40
Kapela	3 25
Kaleipili	8 75
Kailinabe	3 80
Kaanaana, Minamina	6 00
Kalei (w)	2 52
Kamekua	9 30
Kellipoina (2 years)	11 50
Keahi	2 70
Keawehenu	2 70
Keahiena, Mary	4 90
Kimokeo	3 80
Kilinahe	3 80
Koalii	2 15
Luahino Est of	3 07
Maui	6 33
Makoo	10 40
Nahinu (2 years)	16 40
Nakufina, Mrs E M	8 75
Nahaelua, Kia	64 85
Paaniani, Abr	6 00
Pua (w)	10 30

District of Hana.

Apana o Hana.

Auld, Mrs J	4 20
Cummings, W H	12 32
Dowsett, J I	2 15
Gardner, Joe	4 35
Gardner, Mrs Alapai	1 05
Garnett, J S	10 40
Hauola	8 75
Hibio, J K	5 90
Humoku	3 20
Honu, Uilama	13 00
Iwa, J P	2 10
Kaiaia	3 20
Kalaiki	12 22
Kaalohelo Est	2 70
Kahaleoki	10 58
Kahalemauna	38 02
Kahalekai	13 32
Kahunaaiole, Manu	7 10
Kahinai (w)	2 48
Kalewe (w)	4 20
Kailimoku, D B	11 50
Kaiwipoepoe (w)	1 33
Kalama, Moses	1 60
Kalele, D	7 10
Kaluna, D	2 92
Kaluh, Abr	10 24
Kalanihou (w)	2 70
Kamaka et al	5 40
Kamaka (w)	2 15

Kamaka Papoka (w)	5 40
Kane, S K Guardian	8 09
Kananui	3 53
Kanakaokai, Loka	10 24
Kaneelakaua	7 43
Keawe, John	1 05
Keawe (w)	83
Keaumoku	2 15
Kealoha, Makualoha	9 36
Kelilikula	9 80
Kelimakualo	1 60
Kuakalani	1 05
Kuhihewa (w)	3 20
Kaluhuiwa, Isaac	22 45
Kimura, P	2 70
Kopa, S L	16 57
Kuuku, Naiapaakai	1 66
Keonaona, Est of Mrs	10 90
Liliuokalani (w) (3 years)	11 62
Lima	1 05
Mackenzie, Mrs J F	1 05
Mahoa (w)	3 53
Makaole, Kabele	1 60
Manaoe, C	5 40
Manoanoa	4 68
Monsarrat, J M	1 82
Mackenzie, Est Frank	20 30
Naholo, J K	1 05
Nakamura	4 35
Nakula, John	3 20
Naholoa, K (w)	1 60
Paakaula, Jas and wife	17 00
Paehale, A P	3 80
Pahau & Kaluahanui	1 60
Pomaiikai, Kaahanui	16 52
Protestant Church	4 46
Renter, M H	21 17
Silva, Antonio	8 04
Sylva, J P	2 70
Sylva, Mrs Anna	2 70
Toomey, D	49 45
Uluahale, J M	11 89
Wagner, Mrs and Sister	23 00
Walker, J S	6 39
Wilder, Mrs Julia	1 05

Puahi, Mrs L K	1 43
Punihale	80
Sylva, Est of Manuel	3 90
Sylva, Est of Kauli	6 50
Walters, Est of Mrs K (2 years)	89 50

District of Lanai.

Apana o Lanai.

Ahaula	1 60
Apiki, Kauhane	4 63
Kaai	2 15
Kaleihua	3 80
Kaperiela	2 70
Kahoolahalala	2 98
Kalilioka	2 70
Kauhane, Pia	13 98
Kealakoa	6 55
Keahua	1 33
Keonellili	3 80
Lemuela	3 25
Lupeau (w)	3 80
Mago	6 00
Mahelona, S M	2 70
Malulu, Julia	2 70
Maawe, K K	2 70
Nakhei, Keoni	1 05
Paa	8 53
Zabulun, Annie	3 80

District of Molokai.

Apana o Molokai.

Akoni, Est of	1 60
Aalona	7 15
Ah Piony	1 60
Ah Hu	6 82
Ah Sack, Kapeka	1 60
Burrows, John	6 44
Clarke, Ellen	1 32
Devanchelle, Edwin	5 17
Ehu, Moses	3 80
Huakini	77
Humeke	2 15
Hema, John	3 80
Haapipa	2 53
Hulu, J	9 96
Hikiona	16 06
Inaina, Est of	2 70
Inea	3 08
Ilae, John	1 60
Jones, Est of E	28 90
Jones, Joseph	6 00
Kaluna, Estate of	2 70
Kaholowaa, Est of	2 70
Kapena, Est of	13 70
Keala, Est of	6 00
Kualii, Est of	1 60
Kuoha, Estate of	3 14
Kao, J Est of	13 62
Kukahiko, Est of	2 70
Kaheiau, Paele	11 33
Kaikala	2 23
Kahoino	7 37
Kaanaana	7 92
Kane, M	4 15
Kapahaole, A P	8 20
Kanikau (Opio)	6 55
Kaimihau	1 60
Kaleiheama	9 30
Kaiakea	8 83
Kaalele	6 27
Kaopeahina, D	20 30
Kamakaia, Kimo	2 15
Kamaku	1 05
Kahaunaele	2 70
Kahaumia	1 60
Kaapia	2 70
Kaulili	3 25
Kawainui	1 60
Kahula	1 60
Kahiamoe	13 27
Kabue	11 50
Kaahue	10 95
Kameekua	5 45
Kaluli, Luisa	6 00
Kalauokalani, D K	2 88
Kawelu (w)	3 25
Kanikau	1 60
Kahiamoe, Kamai	2 70
Kaifan	1 60
Kahapuu, Kabele	9 30
Kaahanui	9 85
Kaahue, Joseph	4 35
Kekahuna, Kimokeo	6 82

11 Kamakea	6 00
12 Kamakani	6 00
13 Kaamanui	3 15
14 Kalawaia	2 55
15 Kuna	3 80
16 Kahoa, Jas	410
17 Kekai, A K	7 10
18 Kamana, Est of B	2 70
19 Kahai, Miss Anna	4 25
20 Kauhiamahu	3 80
21 Kauluna, Est	4 35
22 Kawaihoano, Mrs	3 80
23 Mersberg, Jas K	3 80
24 Manale	4 90
25 Maikai, R	7 10
26 Namaulua	3 25

Kekahuna & Co, S
Kekahuna, S
Kekahuna
Kekahuna, Keoni
Kekahuna
Kekahuna, Akoni
Kekahuna
Kekahuna
Kekahuna (w)
Kekahuna
Kekahuna, D

4 90
4 50
2 15
2 70
6 00
1 60
6 82
2 15
4 90
2 42
7 35

Malhano
Maluhia, W
Makahonu (w)
Makahukilani
Meliama
Mahoeilili
Minamina
Mahai, J
Molia
Mahiai, Levi

2 70
2 70
2 15
1 05
1 87
7 10
11 55
9 90
2 15
2 15

Pali
Pahupu, S N
Pahia
Pahole, Mail
Puhao, Uilama
Pihe, John
Pamawaho
Pauhiwa, Opio
Peelua, Henry
Puaa, John

1 05
2 31
4 35
2 15
1 06
3 42
4 07
8 20
12 76
1 32

Island of Kauai.
Mokopuni o Kauai.
The following list of Delinquent Tax-payers, is hereby published as required by law, and comprises the Delinquent Taxes for the Fourth Division and Districts as indicated including Real Estates, Personal Property, Carriages, Colts and Drays, Dogs and Personal Taxes assessed and remaining unpaid for 1895, with 10 per cent. penalties and the cost for advertising as the law provides.

Laimana
Leonni, Jere
Lillehua, E
Lokana, Aubea
Lukua, Sam
Lukela
Lioli, Marie
Mookeha, Est of
Mana, Est of
Makalei & Co, J
Makalei, J
Makekau, Kalawaia
Mareka

6 55
1 05
15 95
2 81
2 26
2 70
1 60
2 15
2 70
32 40
4 07
2 70
1 60

Nahinu, T S
Naoo, Est of
Napela, Est of
Nakuina, Emma
Nahoopii
Nazareta, Joel
Nolein, Sam
Nailau
Opio (w)
Ohia
Paleolelo, Est of
Paulo, Est of
Pauhiwa

7 65
4 62
7 10
51 43
7 10
15 62
18 10
1 05
3 80
4 35
5 17
1 60
4 07

Tai Hoon
Weed, Kupeke
Waihinale
I certify that the foregoing is a correct list of Taxes remaining unpaid in the Second Taxation Division, to the best of my knowledge and belief.
(Signed) C. H. DICKEY,
Assessor 2nd Division.

District of Koloa.
Apana o Koloa.
1 Matsumoto & Kunihisa 2 42
2 Matchinoshi 2 70
3 Kauahi 1 60
District of Lihue.
Apana o Lihue.
1 Abigaila (w) 3 75
2 Hao (w) 2 70
3 Spalding, H G 2 70
4 Mailehuna 3 25
5 Kahalenui 2 70
6 Manoiki 1 60
7 Ferreira, Franc 1 60
District of Kawaihau.
Apana o Kawaihau.
(Unknown owners)
1 RP 4044, LCA 6645 1 05
2 RP... LCA 4591 1 05

District of Hanalei.
Apana o Hanalei.
1 Dominis, Mrs J O 132 50
2 Ah Wana, Est of 1 71
3 Kainapan, Mrs G K 3 14
4 Sin Moi Kee Co 31 85
5 Maunahuihui 1 05
I hereby certify the foregoing to be a correct list of the Delinquent Taxes and Taxpayers for the Fourth Taxation Division.
(Signed) J. K. FARLEY,
Assessor 4th Division.
Ke hoike nei au no kela maluna ae, oia ka papa inoa pololei o ka poe Auhau i Hookaa ole, a me ka poe ku i ka Auhau o ka Mahele Auhau Eha.
(Kakaunooia) J. K. FARLEY,
Lunahelu Mahele Eha.

E. O. HALL & SON, L'd., Honolulu, H. I.

IMPORTERS AND

DEALERS IN

... HARDWARE ...

SHIP CHANDLERY



AND GENERAL MERCHANDISE.

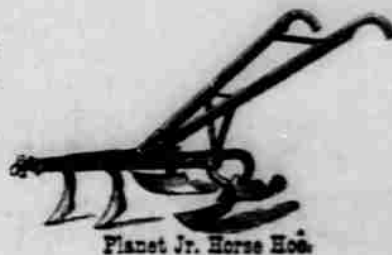


Hall's 15 Inch Breaker.

HALL'S PLOWS and BREAKERS of all sizes

Acknowledged to be the best in use on the Islands. We introduced the first Steel Plows ever used here, also the Planet, Jr., Horse Hoe. We keep Agricultural Implements of every kind needed for the culture of Cane, Rice, Coffee, etc.

All kinds of Engineers and Mill Supplies



Planet Jr. Horse Hoe.

TROPIC OIL

Has had a wonderful run this year on many of the plantations. Both the Cylinder and Engine Oils are of the Highest Grade, and many who tried a sample have re-ordered a number of times, and say it is the best oil they ever used.

THE ALUMINUM CANE KNIFE

We have introduced this year, and it has given such PERFECT SATISFACTION that we have been out several times. We have them in stock now and expect a fresh supply soon, so will not be out again.

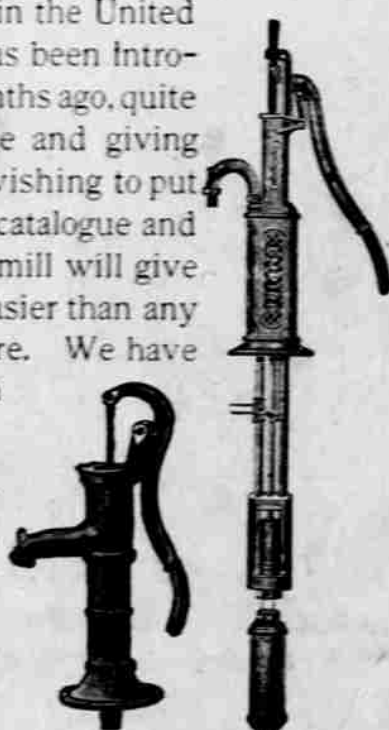
The SUCCESS WATER FILTER
Nothing succeeds like success, and this has proved true in regard to the Success Filter, as it has succeeded in purifying our dirty water as no other filter has done. It is made of the Natural Tripoli Stone, and can be cleaned easier than any filter known. Step into our office and see the crystal filter we have in use, which shows the whole process, it fairly makes a person thirsty to see the clear water as it comes through the stone.

The PERKINS' WINDMILL



IS ONE of the best known in the United States, and although it has been introduced here but a few months ago, quite a number of them are in use and giving good satisfaction. Anyone wishing to put up a mill, should write for a catalogue and prices, as we claim that this mill will give better satisfaction and run easier than any of the wind mills in use here. We have galvanized steel and wooden mills, also steel towers.

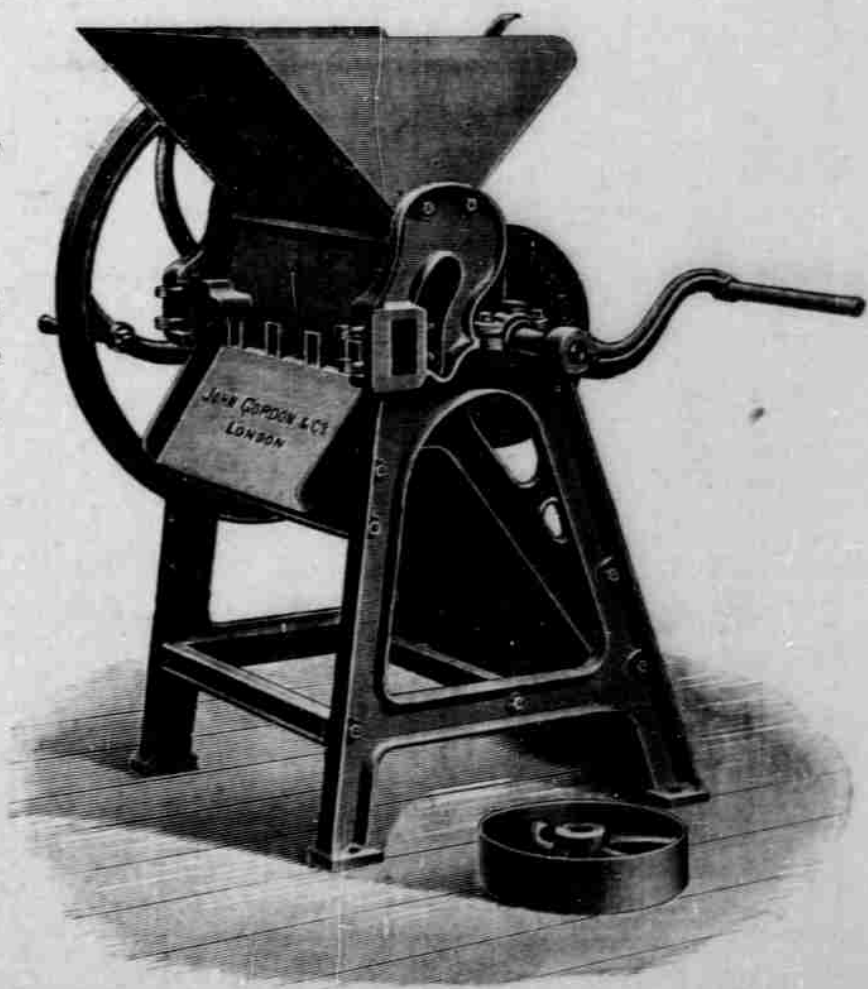
We keep also Goulds' lifting and wind mill pumps, and can give prices on any size or kind of pump made by the Goulds Manuf'g Co., for which we are agents here.



Coffee Machinery

We keep also, and have on hand Gordon's Disc Coffee Hullers and Smout's Peelers.

We have also
CHEAP PLANTATION BELLS.



WE run a Salt Farm and evaporate our own Salt from the Pacific Ocean at the Kakaako Salt Works. On hand also Rock Salt from Liverpool, for Ranch use. Our stock of Ship Chandlery is unsurpassed, and of the best quality. We keep Tar, Pitch, Rosin, Carbolium and Carbolinium, also PAINTS of every kind; Brushes of all kinds. We have also the Largest Stock of Manila and Sisal Rope to be found here, and Wire Rope, both Iron and Steel, of all sizes, up to 4 inches.



We are agents for the Waukegan Barbed Wire, also all kinds of Galvanized Fence Wire and other wires made by the Washburn & Moen Manufacturing Company. We have sold many tons of their wire, and have had the galvanized fence wires tested, and find that the No. 5 wire has a tensile strength of 2840 pounds. The No. 4, 3148 pounds. Persons who have had this wire want no other kind, and are willing to pay a higher price for it. Besides the articles mentioned above we keep a thousand other useful things. Gunpowder of all kinds, Blasting and Giant Powder, and the best stock of Guns and Ammunition to be found in the country.

WE HAVE a fine stock of BICYCLES on hand, the Stearns, Columbia, Rambler, Hartford and Pierce. Everyone knows that there are no better wheels made than these, and as we are selling so many of them we are justified in recommending them as First Class Wheels.

BUY ONLY THE BEST!



All orders from town or country, filled with care and promptness.

E. O. HALL & SON,
Corner Fort and King Streets,
HONOLULU, - - - H. I.